Application of SOUTHERN CALIFORNIA GAS COMPANY(U904-G)/ SAN DIEGO GAS & ELECTRIC COMPANY (U 902-M) for authority to update its gas and electric revenue requirement and base rates effective January 1, 2028	))))

Application No.: A.26-06-014/015

Exhibit No.: (SCG-22/SDGE-27-WP.1)

REVISED WORKPAPERS TO

PREPARED DIRECT TESTIMONY

OF JENNY CHHUOR AND MELISSA ALESSI

ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

AND

SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

SEPTEMBER 2026

SOUTHERN CALIFORNIA GAS COMPANY & SAN DIEGO GAS & ELECTRIC COMPANY
Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments
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WP-1

SAN DIEGO GAS & ELECTRIC
2025 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

		Adjusted Recorded Pool Funding					
		2025 Actual Labor (2025$)	2025 Actual Non-Labor (2025$)	Gross Up for Loadings (2025$)	Total Pool Funding After Gross up (2025$)	Total Loading Base (2025$)	Year 2025 GRC OH Rates
		[Note (b)]	[Note (b)]	[Note (c)]		[Note (d) (e)]	
Line #	Description	(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	**STANDARD LABOR OVERHEADS:**						
2	**Payroll Taxes [Note (a)]**						**6.55%**
3							
4	**Pension & Benefits**	104,488	144,120,243	6,844	144,231,575	733,885,006	**19.65%**
5							
6	**Workers' Comp**	461,770	5,068,180	30,246	5,560,196	733,885,006	**0.76%**
7							
8	**PLPD**	410,712	48,205,964	26,902	48,643,577	733,885,006	**6.63%**
9							
10	**ICP**	104,925,051	-	6,872,591	111,797,642	444,552,237	**25.15%**
11							
12	**Total Labor Overheads:**						58.74%
13							
14	**SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):**						7.94%
15							
16	**STANDARD NON-LABOR OVERHEADS:**						
17	**Purchasing**	7,591,590	9,646,065	4,459,102	21,696,757	2,571,759,611	**0.84%**
18							
19	**INDIRECT SUPPORT OVERHEAD:**						
20	**Affiliate Billing A&G**	4,164,357	12,225,340	2,446,035	18,835,731	67,900,560	**27.74%**
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.
Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.
Note (e): Total loading base for all overheads exclude ICP funding.

WP-2

SAN DIEGO GAS & ELECTRIC
2026 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

		Adjusted Recorded Pool Funding					
		2025 Actual Labor (2025$)	2025 Actual Non-Labor (2025$)	Gross Up for Loadings (2025$)	Total Pool Funding After Gross up (2025$)	Total Loading Base (2025$)	Year 2026 GRC OH Rates
		[Note (b)]	[Note (b)]	[Note (c)]		[Note (d) (e)]	
Line #	Description	(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	**STANDARD LABOR OVERHEADS:**						
2	**Payroll Taxes [Note (a)]**						**6.69%**
3							
4	**Pension & Benefits**	104,488	144,120,243	6,990	144,231,721	751,813,006	**19.18%**
5							
6	**Workers' Comp**	461,770	5,068,180	30,892	5,560,842	751,813,006	**0.74%**
7							
8	**PLPD**	410,712	48,205,964	27,477	48,644,152	751,813,006	**6.47%**
9							
10	**ICP**	49,409,473	-	3,305,494	52,714,966	462,480,237	**11.40%**
11							
12	**Total Labor Overheads:**						44.48%
13							
14	**SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):**						7.22%
15							
16	**STANDARD NON-LABOR OVERHEADS:**						
17	**Purchasing**	7,591,590	9,646,065	3,376,947	20,614,602	2,571,759,611	**0.80%**
18							
19	**INDIRECT SUPPORT OVERHEAD:**						
20	**Affiliate Billing A&G**	4,164,357	12,225,340	1,852,420	18,242,117	67,900,560	**26.87%**
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers, except for line 10.
Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.
Note (e): Total loading base for all overheads exclude ICP funding.

SAN DIEGO GAS & ELECTRIC
2027 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

		Adjusted Recorded Pool Funding					
		2025 Actual Labor (2025$)	2025 Actual Non-Labor (2025$)	Gross Up for Loadings (2025$)	Total Pool Funding After Gross up (2025$)	Total Loading Base (2025$)	Year 2027 GRC OH Rates
		[Note (b)]	[Note (b)]	[Note (c)]		[Note (d) (e)]	
Line #	Description	(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	**STANDARD LABOR OVERHEADS:**						
2	**Payroll Taxes [Note (a)]**						**6.70%**
3							
4	**Pension & Benefits**	104,488	144,120,243	7,001	144,231,731	751,813,006	**19.18%**
5							
6	**Workers' Comp**	461,770	5,068,180	30,939	5,560,888	751,813,006	**0.74%**
7							
8	**PLPD**	410,712	48,205,964	27,518	48,644,193	751,813,006	**6.47%**
9							
10	**ICP**	50,994,311	-	3,416,619	54,410,930	462,480,237	**11.77%**
11							
12	**Total Labor Overheads:**						44.86%
13							
14	**SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):**						7.24%
15							
16	**STANDARD NON-LABOR OVERHEADS:**						
17	**Purchasing**	7,591,590	9,646,065	3,405,547	20,643,201	2,571,759,611	**0.80%**
18							
19	**INDIRECT SUPPORT OVERHEAD:**						
20	**Affiliate Billing A&G**	4,164,357	12,225,340	1,868,108	18,257,805	67,900,560	**26.89%**
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers, except for line 10.
Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.
Note (e): Total loading base for all overheads exclude ICP funding.

WP-4

SAN DIEGO GAS & ELECTRIC
2028 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

		Adjusted Recorded Pool Funding					
		2025 Actual Labor (2025$)	2025 Actual Non-Labor (2025$)	Gross Up for Loadings (2025$)	Total Pool Funding After Gross up (2025$)	Total Loading Base (2025$)	Year 2028 GRC OH Rates
		[Note (b)]	[Note (b)]	[Note (c)]		[Note (d) (e)]	
Line #	Description	(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	**STANDARD LABOR OVERHEADS:**						
2	**Payroll Taxes [Note (a)]**						**6.65%**
3							
4	**Pension & Benefits**	104,488	144,120,243	6,948	144,231,679	751,813,006	**19.18%**
5							
6	**Workers' Comp**	461,770	5,068,180	30,708	5,560,657	751,813,006	**0.74%**
7							
8	**PLPD**	410,712	48,205,964	27,312	48,643,988	751,813,006	**6.47%**
9							
10	**ICP**	52,579,149	-	3,496,513	56,075,662	462,480,237	**12.12%**
11							
12	**Total Labor Overheads:**						45.17%
13							
14	**SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):**						7.26%
15							
16	**STANDARD NON-LABOR OVERHEADS:**						
17	**Purchasing**	7,591,590	9,646,065	3,429,072	20,666,727	2,571,759,611	**0.80%**
18							
19	**INDIRECT SUPPORT OVERHEAD:**						
20	**Affiliate Billing A&G**	4,164,357	12,225,340	1,881,013	18,270,710	67,900,560	**26.91%**
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers, except for line 10.
Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.
Note (e): Total loading base for all overheads exclude ICP funding.

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Adjusted Recorded Pool Funding for Labor
Test Year 2028 General Rate Case

Line #	Category	2025 Adjusted Actual Labor (2021$)	2025 Adjusted Actual Non-Labor (2021$)	Worksheet Tab Reference
1	Pension & Benefits	104,488	144,120,243	*WP-8*
2				
3	Workers' Comp	461,770	5,068,180	*WP-9*
4				
5	PLPD	410,712	48,205,964	*WP-10*
6				
7	Variable Pay	104,925,051		*WP-11*
8				
9	Purchasing	7,591,590	9,646,065	*WP-12*
10				
11	Affiliate Billing A&G	4,164,357	12,225,340	*WP-13*

SAN DIEGO GAS & ELECTRIC
Loading Base Derivation for Shared Services Overheads
Test Year 2028 General Rate Case

Line #	Description	Amount (2025$)	Amount (2026-2028 $)
1	**TOTAL COMPANY LABOR:**		
2	Account (Cost Element) Range 6110000 to 6119999	840,964,281	840,964,281
3	Exclude ICP payout:	(107,079,274)	(107,079,274)
4	Compensation Modernization Adjustment		17,928,000
5	**Total GRC Labor Overhead Loading Base:**	**733,885,006**	**751,813,006**
6			
7	**TOTAL COMPANY NON-UNION LABOR:**		
8	Account (Cost Element) Range 6110000 to 6119999	840,964,281	840,964,281
9	Exclude ICP payout:	(107,079,274)	(107,079,274)
10	Exclude Union labor:	(289,332,769)	(289,332,769)
11	Compensation Modernization Adjustment		17,928,000
12	**Total GRC ICP Overhead Loading Base:**	**444,552,237**	**462,480,237**
13			
14	**TOTAL COMPANY PURCHASING NON-LABOR:**		
15	Account (Cost Element) Range 6210000 to 6231033	2,571,759,611	2,571,759,611
16	**Total GRC Non-Labor Overhead Loading Base:**	**2,571,759,611**	**2,571,759,611**
17			
20	**TOTAL AFFILIATE BILLING LABOR & NON-LABOR:**		
21	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	28,039,504	28,039,504
22	Gross up with V&S factor (14.04%)	3,936,278	3,936,278
23	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	35,924,778	35,924,778
24	**Total Grossed up Loading Base for Affiliate Billing A&G:**	**67,900,560**	**67,900,560**

Notes:
Lines 4 and 11 - Compensation & Benefits testimony (Ex. SCG-16/SDGE-20) Appendix C Page C-2
Line 20 - Vacation and Sick (V&S) Factors for 2025 - 2028 applicable to forecast O&M and capital labor costs and hours are based on year 2025 recorded V&S data.

SAN DIEGO GAS & ELECTRIC
Payroll Tax Rates
Test Year 2028 General Rate Case

Line #	Year	Rate
1	2025	6.55%
2	2026	6.69%
3	2027	6.70%
4	2028	6.65%

Notes:
The Payroll Tax rates were provided by the Tax Department.

SAN DIEGO GAS & ELECTRIC
2025 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 200314770, 200321921 - Pool Pension & Benefits:**			
1		Labor Costs		104,488	
2		Non-Labor Costs:			
3		Emp Ben-Health Insurance	68,177,983		
4		Emp Ben-Dental Insurance	3,306,338		
5		Emp Ben-Vision Insurance	252,349		
6		Emp Ben-Life Insurance	554,381		
7		Emp Ben-Fees & Srv $	836,443		
8		Emp Ben-Emp Asst Pgr	229		
9		Emp Ben-Emp Well Pgr	529,639		
10		Emp Ben-Long Term Disability	1,882,489		
		Emp Ben-Emp Recog	240,250		
11		Emp Ben-Educ Assist	670,323		
12		Emp Ben-Transp Allow	22,340		
13		Emp Ben-Relocgrossup	30,663		
14		Emp Ben-Ad&D Insuran	136,344		
15		Emp Ben-Misc	(153,270)		
16		Emp Ben-Util Srv Dis	1,555		
17		Emp Ben-Serp Exp Actives	389,126		
18		Emp Ben-Rsp Company Match	18,776,720		
19		Emp Benefits-Incentive Match	2,598,044		
20		Emp Ben-Retireact	3,793		
		Emp Trvl-Misc	25,242		
		Emp Ben-PBOP	2,873,975		
		Emp Ben-Pension	37,419,571		
		Matl-Miscellaneous	36,046		
		Srv-Copy-Service Center	321		
		Cash Discounts On Purchases	(13)		
		Accounting Adj.-No O	893,689		
21		P&B Group Non Labor Expenses	2,848,349		
22		Intercompany Charges	1,767,325		
23				144,120,243	
24		Total:			144,224,731
25					
26	**B**	**G/L Acct 1334042 & 1334043 - Clear A/C-P&B:**			
27		Labor Costs		-	
28		Non-Labor Costs		-	
29		Total:			-
30					
31	**C=A+B**	**2025 P&B Overhead Pool Funding Before Adjustment:**			
32		Labor Costs		104,488	
33		Non-Labor Costs		144,120,243	
34		Total:			144,224,731
35					
36	**D**	**Adjustment to P&B Overhead Pool Funding:**			
37		Labor Costs		-	
38		Non-Labor Costs, Accruals		-	
39		Total:			-
40					
41	**E=C+D**	**Adjusted Recorded P&B Overhead Pool Funding:**			
42		Labor Costs		104,488	
43		Non-Labor Costs		144,120,243	
44		Total:			144,224,731

SAN DIEGO GAS & ELECTRIC
2025 Worker's Compensation Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 200314769 - Pool Worker's Compensation:**			
1		Labor Costs		461,770	
2		Non-Labor Costs:			
3		Emp Ben-Wkrcompmed	1,494,543		
4		Emp Ben-Wkrcompoth	473,528		
5		Emp Ben-Ret Towrkexm	58		
6		Emp Ben-Workers' Com	(1,734,633)		
7		Emp Ben-Wcompidem	2,081,107		
8		Emp Ben-Wcompadmin	41,082		
9		Emp Ben-Workers Comp-Refunds	(283,370)		
10		Emp Ben - Misc	8,547		
11		A&G-Injuries & Damages	2,982,479		
12		Claims Group non labor expenses	(84,585)		
13		Intercompany Charges	89,425		
14				5,068,180	
15		Total:			5,529,950
16					
17	**B**	**G/L Acct 1334001 - Clear A/C-WC:**			
18		Labor Costs		-	
19		Non-Labor Costs		-	
20		Total:			-
21					
22	**C=A+B**	**2016 WC Overhead Pool Funding Before Adjustment:**			
23		Labor Costs		461,770	
24		Non-Labor Costs		5,068,180	
25		Total:			5,529,950
26					
27	**D**	**Adjustment to WC Overhead Pool Funding:**			
28		Labor Costs		-	
29		Non-Labor Costs, Accruals		-	
30		Total:			-
31					
32	**E=C+D**	**Adjusted Recorded WC Overhead Pool Funding:**			
33		Labor Costs		461,770	
34		Non-Labor Costs		5,068,180	
35		Total:			5,529,950

SAN DIEGO GAS & ELECTRIC
2025 PLPD Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 200314768 - Pool PLPD:**			
1		Labor Costs		410,712	
2		Non-Labor Costs:			
3		A&G-Injuries & Damages	41,565,671		
4		A&G-PLPD True-Up	3,262,682		
5		A&G-Insur Prem-Above	3,038,906		
6		Disability Management Group non labor expenses	181,682		
7		Intercompany Charges	157,024		
8				48,205,964	
9		Total:			48,616,676
10					
11	**B**	**G/L Acct 1334002 - Clear A/C-PLPD:**			
12		Labor Costs		-	
13		Non-Labor Costs		-	
14		Total:			-
15					
16	**C=A+B**	**2025 PLPD Overhead Pool Funding Before Adjustment:**			
17		Labor Costs		410,712	
18		Non-Labor Costs		48,205,964	
19		Total:			48,616,676
20					
21	**D**	**Adjustment to PLPD Overhead Pool Funding:**			
22		Labor Costs		-	
23		Non-Labor Costs, Accruals		-	
24		Total:			-
25					
26	**E=C+D**	**Adjusted Recorded PLPD Overhead Pool Funding:**			
27		Labor Costs		410,712	
28		Non-Labor Costs		48,205,964	
29		Total:			48,616,676

SAN DIEGO GAS & ELECTRIC
2025 Variable Pay Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 200314765 - Pool Variable Pay:**			
1		Labor Costs		106,861,187	
2		Non-Labor Costs:		-	
3		Total:			106,861,187
4					
5	**B**	**G/L Acct 1334047 - Clear A/C-Variable Pay:**			
6		Labor Costs		-	
7		Non-Labor Costs		-	
8		Total:			-
9					
10	**C=A+B**	**2025 Variable Pay Overhead Pool Funding Before Adjustment:**			
11		Labor Costs		106,861,187	
12		Non-Labor Costs		-	
13		Total:			106,861,187
14					
15	**D**	**Adjustment to Variable Pay Overhead Pool Funding:**			
16		Labor Costs			
17		2024 ICP TRUE-UP ACCRUAL TO PAYMENT	(6,619,977)		
		2024 ICP TRUE-UP ACCRUAL TO PAYMENT	(38,536)		
18		2025 ICP TRUE-UP Accrual in 2026	4,722,378		
19				(1,936,136)	
20		Non-Labor Costs		-	
21		Total:			(1,936,136)
22					
23					
24	**E=C+D**	**Adjusted Recorded Variable Pay Overhead Pool Funding:**			
25		Labor Costs		104,925,051	
26		Non-Labor Costs		-	
27		Total:			104,925,051

SAN DIEGO GAS & ELECTRIC
2025 Purchasing Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

				(2025$)	
Line #	**A**	**Internal Orders 200314773 - Pool Purchasing:**			
1		Labor Costs		7,591,590	
2		Non-Labor Costs:			
		Vendor Rebates	1,370,731		
		Purchasing Group Non Labor Expenses	7,547,682		
3		Intercompany Charges	727,652		
4				9,646,065	
5		Total:			17,237,655
6					
7	**B**	**G/L Acct 1334055 - Clear A/C-Purchasing:**			
8		Labor Costs		-	
9		Non-Labor Costs		-	
10		Total:			-
11					
12	**C=A+B**	**2025 Purchasing Overhead Pool Funding Before Adjustment:**			
13		Labor Costs		7,591,590	
14		Non-Labor Costs		9,646,065	
15		Total:			17,237,655
16					
17	**D**	**Adjustment to Purchasing Overhead Pool Funding:**			
18		Labor Costs		-	
19		Non-Labor Costs		-	
20		Total:			-
21					
22	**E=C+D**	**Adjusted Recorded Purchasing Overhead Pool Funding:**			
23		Labor Costs		7,591,590	
24		Non-Labor Costs		9,646,065	
25		Total:			17,237,655

SAN DIEGO GAS & ELECTRIC
2025 Affiliate A&G Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 200314782 - Pool Affiliate A&G:**			
1		Labor Costs		4,164,357	
2		Non-Labor Costs:			
3		Affiliate Billing Administrative & General (A&G) Group non labor expenses	6,342,506		
4		Intercompany charges	5,882,834		
5				12,225,340	
6		Total:			16,389,697
7					
8	**B**	**G/L Acct 1334097 - Clear A/C-Affiliate A&G:**			
9		Labor Costs		-	
10		Non-Labor Costs		-	
11		Total:			-
12					
13	**C=A+B**	**2025 Affiliate A&G Overhead Pool Funding Before Adjustment:**			
14		Labor Costs		4,164,357	
15		Non-Labor Costs		12,225,340	
16		Total:			16,389,697
17					
18	**D**	**Adjustment to Affiliate A&G Overhead Pool Funding:**			
19		Labor Costs		-	
20		Non-Labor Costs		-	
21		Total:			-
22					
23	**E=C+D**	**Adjusted Recorded Purchasing Overhead Pool Funding:**			
24		Labor Costs		4,164,357	
25		Non-Labor Costs		12,225,340	
26		Total:			16,389,697

SAN DIEGO GAS & ELECTRIC
Vacation & Sick (V&S) Rates
Test Year 2028 General Rate Case

Line	Year	1-Yr Rate	3-Yr Avg Rate
1	2022	14.57%	
2	2023	13.89%	
3	2024	13.57%	
4	2025	14.64%	14.04%
5	2026		14.04%
6	2027		14.04%
7	2028		14.04%

Notes:
Use 3-Yr Avg Rate to Gross-Up Affiliate Billing OH labor base.

SAN DIEGO GAS & ELECTRIC
Vacation & Sick (V&S) Detail for GRC
Test Year 2028 General Rate Case

		Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
	January	9,546,310.64	184,239.9	41,322,276.54	680,104.0		(175,792.37)	9,722,103.01	23.53%
	February	2,304,644.96	48,625.6	44,872,942.97	758,722.0		(176,522.84)	2,481,167.80	5.53%
	March	5,699,265.95	108,818.3	50,767,286.07	820,620.8		(177,654.43)	5,876,920.38	11.58%
	April	5,158,104.75	96,878.5	46,399,159.96	758,240.2		(174,221.00)	5,332,325.75	11.49%
2	May	4,253,231.32	83,872.0	48,876,355.00	799,104.8		(174,635.80)	4,427,867.12	9.06%
0	June	7,843,657.48	147,566.6	48,249,741.38	742,368.3		(262,418.00)	8,106,075.48	16.80%
2	July	7,638,637.09	139,069.3	43,319,834.56	703,570.1		(83,358.46)	7,721,995.55	17.83%
2	August	4,922,042.31	92,128.4	50,965,841.28	825,318.8		(170,981.48)	5,093,023.79	9.99%
	September	8,268,884.62	154,536.5	47,059,125.13	740,342.6		(162,163.66)	8,431,048.28	17.92%
	October	2,532,916.24	49,360.9	47,173,795.36	805,384.1		(160,828.67)	2,693,744.91	5.71%
	November	5,150,258.85	96,729.8	48,111,321.36	776,729.5		(169,504.26)	5,319,763.11	11.06%
	December	17,017,643.20	290,774.6	48,273,704.42	592,987.9		(166,439.08)	17,184,082.28	35.60%
		80,335,597.41	1,492,600.34	565,391,384.03	9,003,493.03	14.21%	(2,054,520.05)	82,390,117.46	14.57%

		Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
	January	11,527,729.12	214,347.9	42,766,097.51	668,331.6		(197,508.74)	11,725,237.86	27.42%
	February	2,014,859.47	41,147.0	46,990,348.21	776,837.9		(198,109.58)	2,212,969.05	4.71%
	March	6,392,411.33	114,711.7	54,732,543.54	794,223.9		(195,911.94)	6,588,323.27	12.04%
	April	5,155,930.36	92,334.9	46,091,695.67	720,135.4		(196,490.45)	5,352,420.81	11.61%
2	May	3,839,459.86	73,198.3	53,977,332.62	843,606.3		(196,768.44)	4,036,228.30	7.48%
0	June	7,316,919.99	127,330.8	50,158,508.41	769,356.9		(192,917.80)	7,509,837.79	14.97%
2	July	7,560,217.83	131,894.6	46,701,080.10	725,955.6		(188,801.65)	7,749,019.48	16.59%
3	August	4,903,445.66	86,909.5	54,773,601.08	853,829.5		(192,814.47)	5,096,260.13	9.30%
	September	7,991,400.82	140,724.3	47,207,880.88	712,331.0		(192,643.56)	8,184,044.38	17.34%
	October	2,609,804.02	46,160.7	55,823,374.78	849,926.6		(189,270.29)	2,799,074.31	5.01%
	November	12,130,006.77	209,398.8	46,128,067.41	688,343.5		(280,182.04)	12,410,188.81	26.90%
	December	8,451,675.76	142,101.8	46,517,115.83	707,971.6		(92,706.36)	8,544,382.12	18.37%
		79,893,860.99	1,420,260.34	591,867,646.04	9,110,849.63	13.50%	(2,314,125.32)	82,207,986.31	13.89%

		Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
	January	13,469,878.55	234,543.9	45,954,350.32	697,590.7		(208,854.92)	13,678,733.47	29.77%
	February	2,857,332.62	55,358.8	54,105,413.65	810,556.8		(210,998.20)	3,068,330.82	5.67%
	March	5,867,412.27	100,791.4	52,693,584.16	757,387.3		(210,084.75)	6,077,497.02	11.53%
	April	6,599,042.88	110,804.4	52,705,680.05	777,048.7		(205,906.16)	6,804,949.04	12.91%
2	May	4,007,106.17	72,577.1	58,170,789.10	864,844.2		(208,165.38)	4,215,271.55	7.25%
0	June	7,083,675.96	119,383.8	46,413,523.20	683,910.7		(208,746.24)	7,292,422.20	15.71%
2	July	8,830,967.11	146,151.1	52,799,878.03	783,252.3		(207,958.36)	9,038,925.47	17.12%
4	August	4,809,391.52	81,823.3	55,147,737.50	812,200.1		(205,324.73)	5,014,716.25	9.09%
	September	8,836,278.80	147,474.3	48,319,566.93	695,261.0		(205,297.74)	9,041,576.54	18.71%
	October	2,613,814.90	46,126.0	59,554,346.90	867,966.4		(295,105.26)	2,908,920.16	4.88%
	November	4,919,275.38	79,527.7	53,221,990.85	763,139.1		(94,186.96)	5,013,462.34	9.42%
	December	12,748,366.35	202,756.2	48,277,208.43	678,975.1		(200,641.28)	12,949,007.63	26.82%
		82,642,542.51	1,397,317.83	627,364,069.12	9,192,132.44	13.17%	(2,461,269.98)	85,103,812.49	13.57%

		Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	Percent Befor	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
	January	14,367,267.24	234,788.46	47,991,435.3	682,138.44		(223,486.11)	14,590,753.35	30.40%
	February	6,751,597.27	114,714.31	48,341,928.2	686,453.11		(224,576.91)	6,976,174.18	14.43%
	March	6,600,612.40	105,589.22	54,588,046.8	741,964.60		(224,485.78)	6,825,098.18	12.50%
	April	5,921,657.73	98,445.12	56,265,779.7	785,006.33		(333,987.18)	6,255,644.91	11.12%
2	May	5,030,351.98	81,226.88	58,538,323.7	806,415.22		(97,396.74)	5,127,748.72	8.76%
0	June	10,332,478.29	157,964.81	50,674,179.9	698,080.20		(214,587.01)	10,547,065.30	20.81%
2	July	8,227,531.68	128,732.22	52,732,200.4	742,004.14		(216,219.85)	8,443,751.53	16.01%
5	August	5,482,056.13	83,638.11	52,899,617.2	734,534.69		(201,213.18)	5,683,269.31	10.74%
	September	8,130,939.44	129,047.67	52,962,381.1	692,182.58		(209,816.30)	8,340,755.74	15.75%
	October	2,985,614.24	48,111.38	60,359,629.7	817,246.11		(203,131.96)	3,188,746.20	5.28%
	November	4,440,543.75	70,730.78	50,956,872.1	682,452.93		(211,596.19)	4,652,139.94	9.13%
	December	12,474,905.35	188,847.54	50,982,905.1	672,945.95		(207,225.30)	12,682,130.65	24.88%
		90,745,555.50	1,441,836.50	637,293,299.08	8,741,424.30	14.24%	(2,567,722.51)	93,313,278.01	14.64%

***2025 based on BW report**

3 Year weighted average (2023-2025): **14.04%**

SOUTHERN CALIFORNIA GAS COMPANY
2025 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

		Adjusted Recorded Pool Funding					
		2025 Actual Labor (2025$)	**2025 Actual Non-Labor (2025$)**	**Gross Up for Loadings (2025$)**	**Total Pool Funding After Gross up (2025$)**	**Total Loading Base (2025$)**	**Year 2025 GRC OH Rates**
		[Note (b)]	[Note (b)]	[Note (c)]		[Note (d) (e)]	
Line #	**Description**	(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	**STANDARD LABOR OVERHEADS:**						
2	**Payroll Taxes [Note (a)]**						**7.27%**
3							
4	**Pension & Benefits**	3,407,120	264,178,058	247,698	267,832,875	1,054,958,744	**25.39%**
5							
6	**Workers' Comp**	1,050,899	25,497,520	76,400	26,624,819	1,054,958,744	**2.52%**
7							
8	**PLPD**	635,903	67,684,877	46,230	68,367,010	1,054,958,744	**6.48%**
9							
10	**ICP**	108,561,143	-	7,892,395	116,453,538	515,506,216	**22.59%**
11							
12	**Total Labor Overheads:**						64.25%
13							
14	**SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):**						8.21%
15							
16	**STANDARD NON-LABOR OVERHEADS:**						
17	**Purchasing**	8,342,892	2,328,041	5,360,512	16,031,445	3,028,458,303	**0.53%**
18							
19	**INDIRECT SUPPORT OVERHEAD:**						
20	**Affiliate Billing A&G**	1,972,904	6,001,662	1,267,639	9,242,206	33,769,192	**27.37%**
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.
Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.
Note (e): Total loading base for all overheads exclude ICP funding.

SOUTHERN CALIFORNIA GAS COMPANY
2026 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

		Adjusted Recorded Pool Funding					
		2025 Actual Labor (2025$)	**2025 Actual Non-Labor (2025$)**	**Gross Up for Loadings (2025$)**	**Total Pool Funding After Gross up (2025$)**	**Total Loading Base (2025$)**	**Year 2026 GRC OH Rates**
		[Note (b)]	[Note (b)]	[Note (c)]		[Note (d) (e)]	
Line #	**Description**	(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	**STANDARD LABOR OVERHEADS:**						
2	**Payroll Taxes [Note (a)]**						**7.30%**
3							
4	**Pension & Benefits**	3,407,120	264,178,058	248,720	267,833,897	1,074,985,744	**24.92%**
5							
6	**Workers' Comp**	1,050,899	25,497,520	76,716	26,625,134	1,074,985,744	**2.48%**
7							
8	**PLPD**	635,903	67,684,877	46,421	68,367,200	1,074,985,744	**6.36%**
9							
10	**ICP**	55,045,689	-	4,018,335	59,064,024	535,533,216	**11.03%**
11							
12	**Total Labor Overheads:**						52.08%
13							
14	**SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):**						7.60%
15							
16	**STANDARD NON-LABOR OVERHEADS:**						
17	**Purchasing**	8,342,892	2,328,041	4,345,039	15,015,972	3,028,458,303	**0.50%**
18							
19	**INDIRECT SUPPORT OVERHEAD:**						
20	**Affiliate Billing A&G**	1,972,904	6,001,662	1,027,503	9,002,070	33,769,192	**26.66%**
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers, except for line 10.
Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.
Note (e): Total loading base for all overheads exclude ICP funding.

SOUTHERN CALIFORNIA GAS COMPANY
2027 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

		Adjusted Recorded Pool Funding					
		2025 Actual Labor (2025$)	**2025 Actual Non-Labor (2025$)**	**Gross Up for Loadings (2025$)**	**Total Pool Funding After Gross up (2025$)**	**Total Loading Base (2025$)**	**Year 2027 GRC OH Rates**
		[Note (b)]	[Note (b)]	[Note (c)]		[Note (d) (e)]	
Line #	**Description**	(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	**STANDARD LABOR OVERHEADS:**						
2	**Payroll Taxes [Note (a)]**						**7.29%**
3							
4	**Pension & Benefits**	3,407,120	264,178,058	248,379	267,833,557	1,074,985,744	**24.92%**
5							
6	**Workers' Comp**	1,050,899	25,497,520	76,611	26,625,029	1,074,985,744	**2.48%**
7							
8	**PLPD**	635,903	67,684,877	46,357	68,367,137	1,074,985,744	**6.36%**
9							
10	**ICP**	56,935,662	-	4,150,610	61,086,272	535,533,216	**11.41%**
11							
12	**Total Labor Overheads:**						52.45%
13							
14	**SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):**						7.62%
15							
16	**STANDARD NON-LABOR OVERHEADS:**						
17	**Purchasing**	8,342,892	2,328,041	4,375,705	15,046,638	3,028,458,303	**0.50%**
18							
19	**INDIRECT SUPPORT OVERHEAD:**						
20	**Affiliate Billing A&G**	1,972,904	6,001,662	1,034,755	9,009,322	33,769,192	**26.68%**
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers, except for line 10.
Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.
Note (e): Total loading base for all overheads exclude ICP funding.

SOUTHERN CALIFORNIA GAS COMPANY
2028 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

		Adjusted Recorded Pool Funding					
		2025 Actual Labor (2025$)	2025 Actual Non-Labor (2025$)	Gross Up for Loadings (2025$)	Total Pool Funding After Gross up (2025$)	Total Loading Base (2025$)	Year 2028 GRC OH Rates
		[Note (b)]	[Note (b)]	[Note (c)]		[Note (d) (e)]	
Line #	Description	(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	**STANDARD LABOR OVERHEADS:**						
2	**Payroll Taxes [Note (a)]**						**7.20%**
3							
4	**Pension & Benefits**	3,407,120	264,178,058	245,313	267,830,490	1,074,985,744	**24.91%**
5							
6	**Workers' Comp**	1,050,899	25,497,520	75,665	26,624,084	1,074,985,744	**2.48%**
7							
8	**PLPD**	635,903	67,684,877	45,785	68,366,564	1,074,985,744	**6.36%**
9							
10	**ICP**	58,825,636	-	4,235,446	63,061,082	535,533,216	**11.78%**
11							
12	**Total Labor Overheads:**						52.73%
13							
14	**SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):**						7.64%
15							
16	**STANDARD NON-LABOR OVERHEADS:**						
17	**Purchasing**	8,342,892	2,328,041	4,398,926	15,069,859	3,028,458,303	**0.50%**
18							
19	**INDIRECT SUPPORT OVERHEAD:**						
20	**Affiliate Billing A&G**	1,972,904	6,001,662	1,040,246	9,014,813	33,769,192	**26.70%**
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers, except for line 10.
Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.
Note (e): Total loading base for all overheads exclude ICP funding.

SOUTHERN CALIFORNIA GAS COMPANY
Derivation of 2025 Adjusted Recorded Pool Funding for Labor
Test Year 2028 General Rate Case

Line #	Category	2025 Adjusted Actual Labor (2025$)	2025 Adjusted Actual Non-Labor (2025$)	Worksheet Tab Reference
1	Pension & Benefits	3,407,120	264,178,058	*WP-23*
2				
3	Workers' Comp	1,050,899	25,497,520	*WP-24*
4				
5	PLPD	635,903	67,684,877	*WP-25*
6				
7	ICP	108,561,143		*WP-26*
8				
9	Purchasing	8,342,892	2,328,041	*WP-27*
10				
11	Affiliate Billing A&G	1,972,904	6,001,662	*WP-28*

SOUTHERN CALIFORNIA GAS COMPANY
Loading Base Derivation for Shared Services Overheads
Test Year 2028 General Rate Case

Line #	Description	Amount (2025 $)	Amount (2026-2028 $)
1	**TOTAL COMPANY LABOR:**		
2	Account (Cost Element) Range 6110000 to 6119999	1,157,534,850	1,157,534,850
3	Exclude ICP payout:	(102,576,106)	(102,576,106)
4	Compensation Modernization Adjustment		20,027,000
5	**Total GRC Labor Overhead Loading Base:**	**1,054,958,744**	**1,074,985,744**
6			
7	**TOTAL COMPANY NON-UNION LABOR:**		
8	Account (Cost Element) Range 6110000 to 6119999	1,157,534,850	1,157,534,850
9	Exclude ICP payout:	(102,576,106)	(102,576,106)
10	Exclude Union labor:	(539,452,529)	(539,452,529)
11	Compensation Modernization Adjustment		20,027,000
12	**Total GRC ICP Overhead Loading Base:**	**515,506,216**	**535,533,216**
13			
14	**TOTAL COMPANY PURCHASING NON-LABOR:**		
15	Account (Cost Element) Range 6210000 to 6232999	3,028,458,303	3,028,458,303
16	**Total GRC Non-Labor Overhead Loading Base:**	**3,028,458,303**	**3,028,458,303**
17			
18			
19			
20	**TOTAL AFFILIATE BILLING LABOR & NON-LABOR:**		
21	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	13,824,250	13,824,250
22	Gross up with V&S factor	2,286,713	2,286,713
23	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	17,658,229	17,658,229
24	**Total Grossed up Loading Base for Affiliate Billing A&G:**	**33,769,192**	**33,769,192**
25			
26	Notes:		
27	Lines 4 and 11 - Compensation & Benefits testimony (Ex. SCG-16/SDGE-20) Appendix C Page C-2		
28	Line 22 - Vacation and Sick (V&S) Factors for 2025 - 2028 applicable to forecast O&M and		
29	capital labor costs and hours are based on year 2025 recorded V&S data.		

SOUTHERN CALIFORNIA GAS COMPANY
Payroll Tax Rates
Test Year 2028 General Rate Case

Line #	Year	Rate
1	2025	7.27%
2	2026	7.21%
3	2027	7.20%
4	2028	7.20%

Notes:
The Payroll Tax rates were provided by the Tax Department.

SOUTHERN CALIFORNIA GAS COMPANY
2025 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 300346848 and 300364319 - Pool Pension & Benefits:**			
1		Labor Costs		3,407,120	
2		Non-Labor Costs:			
3		Emp Ben-Health Insurance	120,305,492		
4		Emp Ben-Dental Insurance	3,950,665		
5		Emp Ben-Vision Insurance	427,974		
6		Emp Ben-Life Insurance	1,430,909		
7		Emp Ben-Fees And Service Adm Charges	1,274,553		
8		Emp Ben-Employee Recognition	94,709		
9		Emp Ben-Employee Wellness Program	273,989		
10		Emp Ben-Long Term Disability	5,332,587		
11		Emp Ben-Annual Benefit	333,430		
12		Emp Ben-Educational Assistance	1,937,874		
13		Emp Ben-Transportation Allowance	767,700		
14		Emp Ben-Pbop	9,830,890		
15		Emp Ben-Ymca-Imputable	38,260		
16		Emp Ben-Financial Consulting	-		
17		Emp Ben-Emp Relocation-Gross Up	5,453		
18		Emp Ben-Ad&D Insuran	162,436		
19		Emp Ben-Employee Benefits Misc	(3,379,945)		
20		Emp Ben-Serp Exp Actives	657,315		
21		Emp Ben-Rsp Company Match	31,113,606		
22		Emp Benefits-Incentive Match	2,423,897		
23		Emp Ben-Return To Work Examination	71,317		
24		Emp Ben-Pension	74,674,772		
25		Emp Ben-Ret Towrkexm	-		
26		Emp Ben-Retirement Activities	77,373		
27		Emp Ben-Business Travel Insurance	42,091		
28		Emp Ben-Mental Health	-		
29		P&B Group Non Labor Expenses	3,174,471		
30		Intercompany Charges	5,271,010		
31				260,292,827	
32		Total:			263,699,947
33					
34	**B**	**G/L Acct 1334042 & 1334043 - Clear A/C-P&B:**			
35		Labor Costs		-	
36		**Non-Labor Costs**		**-**	
37		Total:			-
38					
39	**C=A+B**	**2025 P&B Overhead Pool Funding Before Adjustment:**			
40		Labor Costs		3,407,120	
41		Non-Labor Costs		260,292,827	
42		Total:			263,699,947
43					
44	**D**	**Adjustment to P&B Overhead Pool Funding:**			
45		Labor Costs		-	
46		Non-Labor Costs		3,885,231	
47		Total:			3,885,231
48					
49	**E=C+D**	**Adjusted Recorded P&B Overhead Pool Funding:**			
50		Labor Costs		3,407,120	
51		Non-Labor Costs		264,178,058	
52		Total:			267,585,178

SOUTHERN CALIFORNIA GAS COMPANY
2025 Worker's Compensation Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 300346847 - Pool Worker's Compensation:**			
1		Labor Costs		1,050,899	
2		Non-Labor Costs:			
3		Emp Ben-Wkrcompmed	7,138,274		
4		Emp Ben-Wkrcompoth	3,566,612		
5		Emp Ben-Employee Relocation	-		
6		Emp Ben-Wcompidem	9,133,060		
7		Emp Ben-Wcompadmin	(310,822)		
8		Emp Ben-Workers Comp-Refunds	(6,525,552)		
9		Emp Ben-Workers Comp	749,800		
10		A&G-Injuries & Damages	4,428,770		
11		Cash Discounts	(726)		
12		Claims Group non labor expenses	63,698		
13		Intercompany Charges	88,555		
14				18,331,669	
15		**Total:**			19,382,568
16	**B**				
17		G/L Acct 1334001 - Clear A/C-WC:			
18		Labor Costs		-	
19		Non-Labor Costs		-	
20		**Total:**			-
21	**C=A+B**				
22		2025 WC Overhead Pool Funding Before Adjustment:			
23		Labor Costs		1,050,899	
24		Non-Labor Costs		18,331,669	
25		**Total:**			19,382,568
26	**D**				
27		Adjustment to WC Overhead Pool Funding:			
28		Labor Costs		-	
29		Non-Labor Costs		7,165,851	
30		**Total:**			7,165,851
31	**E=C+D**				
32		Adjusted Recorded WC Overhead Pool Funding:			
33		Labor Costs		1,050,899	
34		Non-Labor Costs		25,497,520	
		Total:			26,548,419

SOUTHERN CALIFORNIA GAS COMPANY
2025 PLPD Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

				(2025$)	
Line #	**A**	**Internal Orders 300346826 - Pool PLPD:**			
1		Labor Costs		635,903	
2		Non-Labor Costs:			
3		A&G-Injuries & Damages	66,428,452		
4		Disability Management Group non labor expenses	10,259		
5		Intercompany Charges	1,026,806		
6				67,465,517	
7		Total:			68,101,419
8					
9	**B**	**G/L Acct 1334002 - Clear A/C-PLPD:**			
10		Labor Costs		-	
11		Non-Labor Costs		-	
12		**Total:**			-
13					
14	**C=A+B**	**2025 PLPD Overhead Pool Funding Before Adjustment:**			
15		Labor Costs		635,903	
16		Non-Labor Costs		67,465,517	
17		**Total:**			68,101,419
18					
19	**D**	**Adjustment to PLPD Overhead Pool Funding:**			
20		Labor Costs		-	
21		Non-Labor Costs		219,360	
22		**Total:**			219,360
23					
24	**E=C+D**	**Adjusted Recorded PLPD Overhead Pool Funding:**			
25		Labor Costs		635,903	
26		Non-Labor Costs		67,684,877	
27		Total:			68,320,779

SOUTHERN CALIFORNIA GAS COMPANY
2025 Variable Pay Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

				(2025$)	
Line #	**A**	**Internal Orders 200314765 - Pool ICP:**			
1		Labor Costs		102,023,255	
2		Non-Labor Costs:		-	
3		Total:			102,023,255
4					
5	**B**	**G/L Acct 1334047 - Clear A/C-ICP:**			
6		Labor Costs		-	
7		Non-Labor Costs		-	
8		Total:			-
9					
10	**C=A+B**	**2025 ICP Overhead Pool Funding Before Adjustment:**			
11		Labor Costs		102,023,255	
12		Non-Labor Costs		-	
13		Total:			102,023,255
14					
15	**D**	**Adjustment to ICP Overhead Pool Funding:**			
16		Labor Costs			
17		2024 ICP Adjustment in 2025	(565,098)		
18		2025 ICP Adjustment in 2026	7,102,985		
19				6,537,887	
20		Non-Labor Costs		-	
21		Total:			6,537,887
22					
23					
24	**E=C+D**	Adjusted Recorded ICP Overhead Pool Funding:			
25		Labor Costs		108,561,143	
26		Non-Labor Costs		-	
27		Total:			108,561,143

SOUTHERN CALIFORNIA GAS COMPANY
2025 Purchasing Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 200314773 - Pool Purchasing:**			
1		Labor Costs		8,342,892	
2		Non-Labor Costs			
3		Intercompany Charges	-		
4		Purchasing Group Non Labor Expenses	2,328,041.36		
5				2,328,041	
6		Total:			10,670,933
7					
8	**B**	**G/L Acct 1334055 - Clear A/C-Purchasing:**			
9		Labor Costs		-	
10		Non-Labor Costs		-	
11		Total:			-
12					
13	**C=A+B**	**2025 Purchasing Overhead Pool Funding Before Adjustment:**			
14		Labor Costs		8,342,892	
15		Non-Labor Costs		2,328,041	
16		Total:			10,670,933
17					
18	**D**	**Adjustment to Purchasing Overhead Pool Funding:**			
19		Labor Costs		-	
20		Non-Labor Costs		-	
21		Total:			-
22					
23	**E=C+D**	**Adjusted Recorded Purchasing Overhead Pool Funding:**			
24		Labor Costs		8,342,892	
25		Non-Labor Costs		2,328,041	
26		Total:			10,670,933

SOUTHERN CALIFORNIA GAS COMPANY
2025 Affiliate A&G Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #				(2025$)	
	A	**Internal Orders 300346861 - Pool Affiliate A&G:**			
1		Labor Costs		1,972,904	
2		Non-Labor Costs:			
3		Affiliate Billing Administrative & General (A&G) Group non labor expenses	2,146,472		
4		Intercompany charges	3,855,191		
5				6,001,662	
6		Total:			7,974,567
7					
8	**B**	**G/L Acct 1334097 - Clear A/C-Affiliate A&G:**			
9		Labor Costs		-	
10		Non-Labor Costs		-	
11		Total:			-
12					
13	**C=A+B**	**2025 Affiliate A&G Overhead Pool Funding Before Adjustment:**			
14		Labor Costs		1,972,904	
15		Non-Labor Costs		6,001,662	
16		Total:			7,974,567
17					
18	**D**	**Adjustment to Affiliate A&G Overhead Pool Funding:**			
19		Labor Costs		-	
20		Non-Labor Costs		-	
21		Total:			-
22					
23	**E=C+D**	**Adjusted Recorded Purchasing Overhead Pool Funding:**			
24		Labor Costs		1,972,904	
25		Non-Labor Costs		6,001,662	
26		Total:			7,974,567

SOUTHERN CALIFORNIA GAS COMPANY
Vacation & Sick (V&S) Rates
Test Year 2028 General Rate Case

Line	Year	1-Yr Rate	3-Yr Avg Rate
1	2022	16.88%	
2	2023	15.88%	
3	2024	16.05%	
4	2025	17.69%	16.54%
5	2026		16.54%
6	2027		16.54%
7	2028		16.54%

Notes:
Use 3-Yr Avg Rate to Gross-Up Affiliate Billing OH labor base.

SOUTHERN CALIFORNIA GAS COMPANY
Vacation & Sick (V&S) Detail for GRC
Test Year 2028 General Rate Case

		Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
	January	16,633,400.11	413,093.15	62,925,954.55	1,129,900.07		448,511.46	16,184,888.65	25.72%
	February	3,778,986.78	143,704.98	68,106,233.33	1,313,482.44		(263,119.44)	4,042,106.22	5.94%
	March	9,374,873.49	176,942.78	76,106,305.27	1,413,126.06		(266,759.67)	9,641,633.16	12.67%
	April	9,075,551.16	186,613.49	68,316,447.22	1,294,076.48		(258,935.91)	9,334,487.07	13.66%
2	May	7,043,528.03	150,814.34	73,191,588.66	1,382,174.00		(259,317.73)	7,302,845.76	9.98%
0	June	12,932,365.92	266,330.58	69,249,355.75	1,295,337.99		(380,121.99)	13,312,487.91	19.22%
2	July	13,552,131.84	271,951.75	64,128,295.83	1,219,250.85		(124,212.11)	13,676,343.95	21.33%
2	August	9,439,011.53	195,733.57	76,647,346.16	1,449,271.63		(248,963.16)	9,687,974.69	12.64%
	September	14,200,141.29	283,192.14	67,740,062.43	1,274,639.39		(241,071.46)	14,441,212.75	21.32%
	October	4,733,142.83	115,761.46	74,533,886.24	1,479,531.27		(244,282.03)	4,977,424.86	6.68%
	November	12,443,965.84	241,031.97	71,689,057.95	1,278,623.41		(94,411.01)	12,538,376.85	17.49%
	December	26,321,228.07	398,600.53	64,401,496.67	1,096,778.64		174,922.40	26,146,305.67	40.60%
		139,528,326.89	2,843,770.74	837,036,030.06	15,626,192.23	16.67%	(1,757,760.65)	141,286,087.54	16.88%

		Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
	January	18,980,054.42	378,743.66	68,434,924.47	1,193,658.41		(73,617.63)	19,053,672.05	27.84%
	February	4,329,239.91	116,439.67	71,280,520.87	1,411,127.11		(298,916.25)	4,628,156.16	6.49%
	March	10,420,208.89	189,599.60	85,229,513.81	1,431,168.49		(301,801.78)	10,722,010.67	12.58%
	April	9,185,247.18	183,107.44	67,114,282.00	1,230,149.53		(291,220.45)	9,476,467.63	14.12%
2	May	6,417,876.02	133,825.14	82,909,923.94	1,508,283.60		(256,729.60)	6,674,605.62	8.05%
0	June	12,540,616.43	245,641.83	72,805,422.33	1,335,141.10		(266,721.97)	12,807,338.40	17.59%
2	July	12,783,878.72	248,360.65	68,628,845.55	1,268,626.76		(304,380.38)	13,088,259.10	19.07%
3	August	8,802,783.71	176,821.25	79,610,189.01	1,465,015.59		(288,099.96)	9,090,883.67	11.42%
	September	13,799,391.54	271,277.69	66,549,109.20	1,234,517.09		(262,432.80)	14,061,824.34	21.13%
	October	3,949,019.15	83,079.95	81,161,524.18	1,492,965.15		(271,727.96)	4,220,747.11	5.20%
	November	20,430,295.98	393,833.07	65,727,301.25	1,180,260.54		(411,155.46)	20,841,451.44	31.71%
	December	15,194,660.37	291,431.95	68,112,227.89	1,220,035.71		467,108.12	14,727,552.25	21.62%
		136,833,272.32	2,712,161.90	877,563,784.50	15,970,949.09	15.59%	(2,559,696.12)	139,392,968.44	15.88%

		Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
	January	22,439,844.82	429,147.68	73,818,823.23	1,229,937.10		130,602.60	22,309,242.22	30.22%
	February	4,879,753.05	108,390.24	77,206,074.70	1,386,113.97		(354,082.35)	5,233,835.40	6.78%
	March	10,351,342.75	202,329.11	75,063,397.19	1,296,265.52		(347,720.85)	10,699,063.60	14.25%
	April	11,514,596.85	222,553.77	77,881,875.35	1,353,448.98		(339,848.03)	11,854,444.88	15.22%
2	May	7,871,797.52	158,234.75	84,517,106.55	1,471,014.35		(337,356.18)	8,209,153.70	9.71%
0	June	12,027,270.61	229,501.62	67,874,280.52	1,191,020.92		(331,400.55)	12,358,671.16	18.21%
2	July	14,558,180.76	274,762.02	76,153,501.72	1,339,098.01		(330,261.04)	14,888,441.80	19.55%
4	August	8,387,199.89	165,025.06	79,745,564.23	1,391,343.39		(322,393.58)	8,709,593.47	10.92%
	September	14,653,927.14	275,019.01	68,717,371.06	1,201,193.54		(326,952.76)	14,980,879.90	21.80%
	October	4,418,987.58	94,688.25	85,515,382.64	1,477,346.18		(491,347.50)	4,910,335.08	5.74%
	November	11,447,763.09	218,719.86	76,568,099.66	1,333,576.22		(155,935.88)	11,603,698.97	15.15%
	December	21,097,042.61	384,144.51	70,088,388.75	1,191,748.95		312,612.12	20,784,430.49	29.65%
		143,647,706.67	2,762,515.88	913,149,865.60	15,862,107.12	15.73%	(2,894,084.00)	146,541,790.67	16.05%

		Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
	January	23,165,091.62	429,885.89	76,808,368.25	1,274,787.63		17,209.29	23,147,882.33	30.14%
	February	10,542,156.55	207,261.68	71,391,190.32	1,233,512.09		(393,911.87)	10,936,068.42	15.32%
	March	10,241,500.72	195,323.15	75,028,732.17	1,278,206.85		(391,211.41)	10,632,712.13	14.17%
	April	10,889,263.68	210,082.96	76,987,854.21	1,317,254.04		(584,805.29)	11,474,068.97	14.90%
2	May	8,862,779.44	170,878.59	78,440,665.56	1,339,759.94		(195,681.53)	9,058,460.97	11.55%
0	June	19,431,510.50	303,771.92	80,592,780.81	1,183,569.35		(357,240.32)	19,788,750.82	24.55%
2	July	13,886,797.00	251,509.35	75,656,178.19	1,266,931.36		(366,804.69)	14,253,601.69	18.84%
5	August	12,921,799.58	232,169.32	72,539,603.20	1,215,377.03		(369,866.06)	13,291,665.64	18.32%
	September	12,551,490.48	229,974.10	72,334,914.76	1,131,530.23		(360,084.21)	12,911,574.69	17.85%
	October	3,803,514.60	78,485.31	83,858,577.70	1,420,892.49		(347,391.73)	4,150,906.33	4.95%
	November	10,634,458.12	197,953.77	67,840,397.85	1,096,823.76		(357,722.38)	10,992,180.50	16.20%
	December	19,501,895.04	343,986.74	71,089,885.68	1,203,701.52		457,907.10	19,043,987.94	26.79%
		156,432,257.33	2,851,282.78	902,569,148.70	14,962,346.28	17.33%	(3,249,603.10)	159,681,860.43	17.69%

3 Years Average 2023-2025 **16.54%**

SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2028 General Rate Case

Incurred (100% Level Forecast)	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	8,719	1,600	-	10,319	10,435	1,748	-	12,183	10,445	1,748	-	12,193	10,445	1,748	-	12,193
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	7,343	3,223	-	10,566	7,745	3,369	-	11,115	6,703	2,750	-	9,454	7,096	5,300	-	12,397
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	19,730	44,053	-	63,783	17,247	55,617	-	72,863	17,247	55,617	-	72,863	17,247	55,617	-	72,863
OPERATIONS SUPPORT	8,717	29,118	-	37,835	9,643	30,375	-	40,018	9,643	30,878	-	40,521	9,643	31,398	-	41,041
SAFETY & CULTURE	2,824	596	-	3,420	2,966	595	-	3,561	3,182	600	-	3,782	3,180	604	-	3,784
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	417	46	-	463	453	50	-	503	453	50	-	503
Totals	47,333	78,590	-	125,923	48,452	91,751	-	140,203	47,672	91,644	-	139,316	48,063	94,718	-	142,781
sdge/ro	47,333	78,590	0		48,452	91,751	0		47,672	91,644	0		48,063	94,718	0	

Allocations Out	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	2,222	674	-	2,896	2,884	752	-	3,636	2,904	752	-	3,656	2,904	752	-	3,656
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	4,056	1,797	-	5,853	4,270	1,874	-	6,144	3,730	1,546	-	5,276	3,951	2,983	-	6,933
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	10,319	23,064	-	33,383	8,903	29,032	-	37,935	8,935	29,203	-	38,137	8,898	29,134	-	38,032
OPERATIONS SUPPORT	2,271	5,173	-	7,444	2,344	3,523	-	5,868	2,344	3,537	-	5,882	2,344	3,552	-	5,896
SAFETY & CULTURE	374	61	-	435	392	61	-	454	607	66	-	673	607	67	-	673
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
Totals	19,240	30,770	-	50,010	19,003	35,266	-	54,269	18,746	35,129	-	53,876	18,931	36,512	-	55,443
sdge/ro	19,240	30,770	0		19,003	35,266	0		18,746	35,129	0		18,931	36,512	0	

SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2028 General Rate Case

Retained	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	6,497	926	-	7,423	7,550	996	-	8,547	7,540	996	-	8,537	7,540	996	-	8,537
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	3,287	1,426	-	4,713	3,475	1,495	-	4,970	2,974	1,204	-	4,177	3,145	2,318	-	5,463
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	9,411	20,989	-	30,400	8,344	26,584	-	34,928	8,312	26,414	-	34,726	8,348	26,483	-	34,831
OPERATIONS SUPPORT	6,446	23,945	-	30,391	7,298	26,852	-	34,150	7,298	27,341	-	34,639	7,298	27,847	-	35,145
SAFETY & CULTURE	2,450	535	-	2,985	2,574	534	-	3,107	2,575	534	-	3,109	2,573	537	-	3,111
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
Totals	28,093	47,820	-	75,913	29,449	56,485	-	85,934	28,926	56,514	-	85,440	29,132	58,206	-	87,338
sdge/ro	28,093	47,820	0		29,449	56,485	0		28,926	56,514	0		29,132	58,206	0	

Allocations In	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	1,702	97	-	1,799	2,022	140	-	2,162	2,157	140	-	2,297	2,156	140	-	2,296
CUSTOMER SERVICES	145	51	0	196	150	54	0	204	150	54	0	204	150	47	0	196
CYBERSECURITY	235	1,600	-	1,835	242	1,423	-	1,665	195	1,285	-	1,480	236	2,600	-	2,836
GAS ENGINEERING	4,203	1,300	-	5,502	4,560	1,124	-	5,684	4,666	1,166	-	5,832	4,718	1,330	-	6,048
INFORMATION TECHNOLOGY	1,884	6,064	-	7,948	1,882	5,812	-	7,694	1,765	5,950	-	7,715	1,874	6,094	-	7,968
OPERATIONS SUPPORT	145	2,502	-	2,648	150	1,677	917	2,744	151	1,332	954	2,437	151	1,564	992	2,708
SAFETY & CULTURE	114	80	-	194	119	2	-	121	118	5	-	123	118	7	-	125
SUSTAINABILITY & ENVIRONMENTAL	65	7	-	73	327	22	-	349	327	22	-	349	327	22	-	349
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	8,494	11,700	0	20,195	9,453	10,254	917	20,624	9,529	9,954	954	20,437	9,731	11,804	992	22,527
sdge/ro	8,494	11,700	0		9,453	10,254	917		9,529	9,954	954		9,731	11,804	992	

SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2028 General Rate Case

Total Net Shared Services (Directs)	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	8,200	1,022	-	9,222	9,572	1,136	-	10,709	9,697	1,136	-	10,833	9,696	1,136	-	10,833
CUSTOMER SERVICES	145	51	0	196	150	54	0	204	150	54	0	204	150	47	0	196
CYBERSECURITY	3,522	3,026	-	6,548	3,717	2,918	-	6,635	3,168	2,489	-	5,657	3,382	4,918	-	8,300
GAS ENGINEERING	4,203	1,300	-	5,502	4,560	1,124	-	5,684	4,666	1,166	-	5,832	4,718	1,330	-	6,048
INFORMATION TECHNOLOGY	11,296	27,053	-	38,348	10,226	32,396	-	42,622	10,077	32,363	-	42,440	10,223	32,576	-	42,799
OPERATIONS SUPPORT	6,592	26,447	-	33,039	7,448	28,529	917	36,895	7,450	28,673	954	37,077	7,449	29,411	992	37,853
SAFETY & CULTURE	2,564	615	-	3,179	2,692	536	-	3,228	2,693	538	-	3,232	2,692	544	-	3,236
SUSTAINABILITY & ENVIRONMENTAL	65	7	-	73	327	22	-	349	327	22	-	349	327	22	-	349
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
Totals	36,587	59,520	0	96,108	38,902	66,739	917	106,558	38,455	66,468	954	105,877	38,864	70,010	992	109,865

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025				2025				2025			
YEAR 2025	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	28,093	47,820	-	75,913	-	-	-	-	28,093	47,820	-	75,913
Allocations Out												
SCG												
ADMINISTRATIVE & GENERAL	2,175	666	-	2,841	1,881	190	-	2,071	4,056	856	-	4,912
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	3,858	1,707	-	5,566	3,337	488	-	3,825	7,195	2,195	-	9,391
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	9,731	21,815	-	31,546	8,416	6,235	-	14,650	18,147	28,050	-	46,197
OPERATIONS SUPPORT	1,431	2,534	-	3,965	1,237	724	-	1,962	2,668	3,259	-	5,927
SAFETY & CULTURE	251	43	-	293	217	12	-	229	468	55	-	522
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	17,446	26,766	-	44,212	15,088	7,650	-	22,737	32,534	34,415	-	66,949
Corporate Center												
ADMINISTRATIVE & GENERAL	47	8	-	55	44	2	-	46	91	11	-	101
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	197	89	-	287	186	26	-	212	384	115	-	499
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	397	859	-	1,256	375	245	-	621	773	1,104	-	1,877
OPERATIONS SUPPORT	829	2,598	-	3,428	783	743	-	1,526	1,612	3,341	-	4,953
SAFETY & CULTURE	123	19	-	141	116	5	-	121	239	24	-	263
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,593	3,573	-	5,167	1,505	1,021	-	2,526	3,098	4,595	-	7,693

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Unregulated Affiliates	2025				2025				2025			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	190	390	-	580	179	112	-	291	369	502	-	871
OPERATIONS SUPPORT	10	40	-	51	10	12	-	21	20	52	-	72
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	200	431	-	631	189	123	-	312	389	554	-	943
TOTAL ALLOCATIONS OUT	19,240	30,770	-	50,010	16,781	8,794	-	25,575	36,021	39,564	-	75,585
sdge/ro	19,240	30,770	0		16,781	8,794	-					
TOTAL SDG&E Shared Services Forecast	47,333	78,590	-	125,923	16,781	8,794	-	25,575	64,114	87,384	-	151,498

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SCG	2025	86.48%	28.58%	28.58%
Bill to CorpCtr/Unregulated Affiliates	2025	94.42%	28.58%	28.58%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2026				2026				2026			
YEAR 2026	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	29,449	56,485	-	85,934	-	-	-	-	29,449	56,485	-	85,934
Allocations Out												
SCG												
ADMINISTRATIVE & GENERAL	2,850	743	-	3,593	2,034	205	-	2,239	4,884	948	-	5,832
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	4,063	1,781	-	5,845	2,899	493	-	3,392	6,963	2,274	-	9,237
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	8,384	27,524	-	35,908	5,982	7,616	-	13,598	14,366	35,140	-	49,506
OPERATIONS SUPPORT	1,644	2,115	-	3,759	1,173	585	-	1,758	2,817	2,700	-	5,517
SAFETY & CULTURE	263	43	-	306	188	12	-	200	451	54	-	506
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	209	23	-	232	149	6	-	155	357	29	-	387
Totals	17,414	32,228	-	49,642	12,425	8,918	-	21,342	29,838	41,146	-	70,984
Corporate Center												
ADMINISTRATIVE & GENERAL	34	9	-	43	27	3	-	29	61	12	-	73
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	207	93	-	300	163	26	-	188	370	118	-	488
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	341	1,106	-	1,447	268	306	-	574	608	1,413	-	2,021
OPERATIONS SUPPORT	689	1,395	-	2,084	542	386	-	928	1,231	1,781	-	3,012
SAFETY & CULTURE	129	19	-	148	101	5	-	106	230	24	-	254
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,400	2,622	-	4,022	1,100	726	-	1,826	2,500	3,347	-	5,848

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Unregulated Affiliates	2026				2026				2026			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	178	402	-	580	140	111	-	251	318	513	-	831
OPERATIONS SUPPORT	11	13	-	24	9	4	-	12	20	17	-	37
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	189	415	-	604	149	115	-	264	338	530	-	868
TOTAL ALLOCATIONS OUT	19,003	35,266	-	54,269	13,673	9,758	-	23,431	32,677	45,024	-	77,700
sdge/ro	19,003	35,266	0		13,673	9,758	-					
TOTAL SDG&E Shared Services Forecast	48,452	91,751	-	140,203	13,673	9,758	-	23,431	62,126	101,509	-	163,634

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SCG	2026	71.35%	27.67%	27.67%
Bill to CorpCtr/Unregulated Affiliates	2026	78.57%	27.67%	27.67%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
		2027				2027				2027			
YEAR 2023		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
	TOTAL RETAINED AMOUNT	28,926	56,514	-	85,440	-	-	-	-	28,926	56,514	-	85,440
Allocations Out													
SCG													
	ADMINISTRATIVE & GENERAL	2,872	743	-	3,614	2,060	206	-	2,266	4,932	948	-	5,880
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	3,545	1,468	-	5,013	2,544	407	-	2,950	6,089	1,875	-	7,963
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	8,413	27,678	-	36,091	6,037	7,664	-	13,701	14,450	35,342	-	49,792
	OPERATIONS SUPPORT	1,644	2,124	-	3,768	1,180	588	-	1,768	2,824	2,712	-	5,536
	SAFETY & CULTURE	478	48	-	526	343	13	-	356	821	61	-	882
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER & EXTERNAL RELATIONS	227	25	-	252	163	7	-	169	389	32	-	421
Totals		17,179	32,085	-	49,263	12,326	8,884	-	21,210	29,504	40,969	-	70,473
Corporate Center													
	ADMINISTRATIVE & GENERAL	33	9	-	42	26	3	-	28	59	12	-	70
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	185	78	-	263	146	22	-	168	330	100	-	430
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	342	1,122	-	1,464	271	311	-	581	613	1,433	-	2,046
	OPERATIONS SUPPORT	689	1,400	-	2,089	544	388	-	932	1,234	1,788	-	3,022
	SAFETY & CULTURE	129	19	-	147	102	5	-	107	230	24	-	254
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals		1,378	2,628	-	4,006	1,088	728	-	1,816	2,466	3,356	-	5,822

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Unregulated Affiliates	2027				2027				2027			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	179	403	-	582	141	112	-	253	320	515	-	835
OPERATIONS SUPPORT	11	13	-	24	9	4	-	12	20	17	-	37
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	190	417	-	606	150	115	-	265	340	532	-	872
TOTAL ALLOCATIONS OUT	18,746	35,129	-	53,876	13,564	9,727	-	23,291	32,310	44,857	-	77,167
sdge/ro	18,746	35,129	0		13,564	9,727	-					
TOTAL SDG&E Shared Services Forecast	47,672	91,644	-	139,316	13,564	9,727	-	23,291	61,236	101,371	-	162,607

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SCG	2027	71.75%	27.69%	27.69%
Bill to CorpCtr/Unregulated Affiliates	2027	78.99%	27.69%	27.69%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
		2028				2028				2028			
YEAR 2024		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT		29,132	58,206	-	87,338	-	-	-	-	29,132	58,206	-	87,338
Allocations Out													
SCG													
	ADMINISTRATIVE & GENERAL	2,872	743	-	3,614	2,070	206	-	2,275	4,941	948	-	5,889
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	3,755	2,831	-	6,586	2,706	785	-	3,491	6,461	3,616	-	10,077
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	8,380	27,615	-	35,995	6,039	7,652	-	13,691	14,419	35,268	-	49,687
	OPERATIONS SUPPORT	1,644	2,133	-	3,777	1,185	591	-	1,776	2,829	2,724	-	5,553
	SAFETY & CULTURE	478	48	-	526	344	13	-	358	822	61	-	884
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER & EXTERNAL RELATIONS	227	25	-	252	163	7	-	170	390	32	-	422
Totals		17,355	33,395	-	50,750	12,508	9,254	-	21,761	29,862	42,649	-	72,511
Corporate Center													
	ADMINISTRATIVE & GENERAL	33	9	-	42	26	3	-	29	59	12	-	71
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	196	151	-	347	155	42	-	197	351	193	-	545
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	339	1,114	-	1,453	269	309	-	577	608	1,422	-	2,030
	OPERATIONS SUPPORT	689	1,405	-	2,095	547	389	-	936	1,236	1,795	-	3,031
	SAFETY & CULTURE	129	19	-	147	102	5	-	107	231	24	-	255
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals		1,386	2,698	-	4,084	1,099	748	-	1,847	2,485	3,446	-	5,931

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Unregulated Affiliates	2028				2028				2028			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	180	405	-	584	142	112	-	255	322	517	-	839
OPERATIONS SUPPORT	11	13	-	24	9	4	-	12	20	17	-	37
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	191	418	-	609	151	116	-	267	342	534	-	876
TOTAL ALLOCATIONS OUT	18,931	36,512	-	55,443	13,758	10,117	-	23,875	32,689	46,629	-	79,318
sdge/ro	18,931	36,512	0		13,758	10,117	-					
TOTAL SDG&E Shared Services Forecast	48,063	94,718	-	142,781	13,758	10,117	-	23,875	61,821	104,835	-	166,656

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SCG	2028	72.07%	27.71%	27.71%
Bill to CorpCtr/Unregulated Affiliates	2028	79.33%	27.71%	27.71%

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SAN DIEGO GAS & ELECTRIC
Corporate Center, Business Unit Charge-Up (BUCU)
Test Year 2028 General Rate Case

Corporate Center Reallocation	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs to CorpCtr	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
From SDG&E	5,167	4,022	4,006	4,084	2,526	1,826	1,816	1,847	7,693	5,848	5,822	5,931
From SCG	1,060	1,061	505	951	362	343	191	314	1,422	1,403	696	1,265
Total Costs supporting CorpCtr	6,227	5,083	4,511	5,035	2,888	2,168	2,007	2,161	9,115	7,251	6,518	7,196

Reallocation Factors	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
SDG&E	33.44%	41.49%	42.60%	42.30%	33.44%	41.49%	42.60%	42.30%				
SCG	40.09%	49.07%	49.79%	50.14%	40.09%	49.07%	49.79%	50.14%				
Unreg Affiliates	26.47%	9.44%	7.61%	7.56%	26.47%	9.44%	7.61%	7.56%				
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs allocated back from CorpCtr	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
To SDG&E	2,082	2,109	1,922	2,130	966	900	855	914	3,048	3,008	2,777	3,044
To SCG	2,496	2,494	2,246	2,524	1,158	1,064	999	1,084	3,654	3,558	3,245	3,608
To Unreg Affiliates	1,648	480	343	381	764	205	153	163	2,413	685	496	544
Total Costs returned from CorpCtr	6,227	5,083	4,511	5,035	2,888	2,168	2,007	2,161	9,115	7,251	6,518	7,196
sdge/ro	2,082	2,109	1,922	2,130	966	900	855	914				
scg/ro	2,496	2,494	2,246	2,524	1,158	1,064	999	1,084				

SAN DIEGO GAS & ELECTRIC
Total Net Forecast (with Summary by Functional Area)
Test Year 2028 General Rate Case

	(A)				(B)				(C) = A + B			
	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
TOTAL COMPANY SUMMARY	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
RETAINED	**75,913**	**85,934**	**85,440**	**87,338**	**-**	**-**	**-**	**-**	**75,913**	**85,934**	**85,440**	**87,338**
ALLOCATIONS IN												
SCG	20,195	20,624	20,437	22,527	11,047	10,478	10,506	11,210	31,241	31,102	30,943	33,737
BUCU	2,082	2,109	1,922	2,130	966	900	855	914	3,048	3,008	2,777	3,044
TOTAL ALLOCATIONS IN	**22,277**	**22,733**	**22,359**	**24,657**	**12,013**	**11,378**	**11,361**	**12,124**	**34,289**	**34,111**	**33,720**	**36,781**
OVERHEAD CREDIT												
Gross Amount	-	-	-	-	(25,575)	(23,431)	(23,291)	(23,875)	(25,575)	(23,431)	(23,291)	(23,875)
[Less] Payroll Tax & Supplemental Labor	-	-	-	-	1,403	1,386	1,370	1,373	1,403	1,386	1,370	1,373
ADJUSTED OVERHEAD CREDIT	**-**	**-**	**-**	**-**	**(24,173)**	**(22,045)**	**(21,922)**	**(22,502)**	**(24,173)**	**(22,045)**	**(21,922)**	**(22,502)**
				sdge/ro	(24,173)	(22,045)	(21,922)	(22,502)				
TOTAL SDG&E SHARED SERVICES FORECAST	**98,190**	**108,667**	**107,798**	**111,995**	**(12,160)**	**(10,668)**	**(10,561)**	**(10,378)**	**86,030**	**97,999**	**97,238**	**101,617**

Retained	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
ADMINISTRATIVE & GENERAL	7,423	8,547	8,537	8,537	-	-	-	-	7,423	8,547	8,537	8,537
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	4,713	4,970	4,177	5,463	-	-	-	-	4,713	4,970	4,177	5,463
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	30,400	34,928	34,726	34,831	-	-	-	-	30,400	34,928	34,726	34,831
OPERATIONS SUPPORT	30,391	34,150	34,639	35,145	-	-	-	-	30,391	34,150	34,639	35,145
SAFETY & CULTURE	2,985	3,107	3,109	3,111	-	-	-	-	2,985	3,107	3,109	3,111
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	232	252	252	-	-	-	-	-	232	252	252
Totals	75,913	85,934	85,440	87,338	-	-	-	-	75,913	85,934	85,440	87,338

SAN DIEGO GAS & ELECTRIC
Total Net Forecast (with Summary by Functional Area)
Test Year 2028 General Rate Case

Allocations In (SCG)	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL	1,799	2,162	2,297	2,296	1,587	1,631	1,745	1,751	3,385	3,793	4,042	4,047
CUSTOMER SERVICES	196	204	204	196	147	133	133	132	344	337	337	328
CYBERSECURITY	1,835	1,665	1,480	2,836	662	577	503	895	2,497	2,242	1,983	3,731
GAS ENGINEERING	5,502	5,684	5,832	6,048	4,213	3,896	4,009	4,110	9,716	9,580	9,842	10,158
INFORMATION TECHNOLOGY	7,948	7,694	7,715	7,968	3,418	3,061	3,014	3,146	11,366	10,755	10,729	11,114
OPERATIONS SUPPORT	2,648	2,744	2,437	2,708	831	823	741	815	3,479	3,567	3,179	3,523
SAFETY & CULTURE	194	121	123	125	127	94	95	96	320	215	218	221
SUSTAINABILITY & ENVIRONMENTAL	73	349	349	349	62	264	265	266	134	612	614	615
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	20,195	20,624	20,437	22,527	11,047	10,478	10,506	11,210	31,241	31,102	30,943	33,737

Net Shared Services	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL	9,222	10,709	10,833	10,833	1,587	1,631	1,745	1,751	10,808	12,339	12,578	12,583
CUSTOMER SERVICES	196	204	204	196	147	133	133	132	344	337	337	328
CYBERSECURITY	6,548	6,635	5,657	8,300	662	577	503	895	7,210	7,213	6,161	9,195
GAS ENGINEERING	5,502	5,684	5,832	6,048	4,213	3,896	4,009	4,110	9,716	9,580	9,842	10,158
INFORMATION TECHNOLOGY	38,348	42,622	42,440	42,799	3,418	3,061	3,014	3,146	41,766	45,683	45,454	45,945
OPERATIONS SUPPORT	33,039	36,895	37,077	37,853	831	823	741	815	33,870	37,718	37,818	38,668
SAFETY & CULTURE	3,179	3,228	3,232	3,236	127	94	95	96	3,306	3,322	3,327	3,332
SUSTAINABILITY & ENVIRONMENTAL	73	349	349	349	62	264	265	266	134	612	614	615
CUSTOMER & EXTERNAL RELATIONS	-	232	252	252	-	-	-	-	-	232	252	252
Totals	96,108	106,558	105,877	109,865	11,047	10,478	10,506	11,210	107,155	117,036	116,383	121,076

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
BUCU In (CorpCtr Reallocation) to SDGE	2,082	2,109	1,922	2,130	966	900	855	914	3,048	3,008	2,777	3,044

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
Overhead Credit	-	-	-	-	(24,173)	(22,045)	(21,922)	(22,502)	(24,173)	(22,045)	(21,922)	(22,502)

	2025	2026	2027	2028
TOTAL SDG&E Shared Services Forecast	86,030	97,999	97,238	101,617

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2028 General Rate Case

Incurred (100% Level Forecast)	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	6,533	250	-	6,783	7,491	347	-	7,837	7,912	347	-	8,258	7,910	347	-	8,256
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	538	3,662	-	4,200	555	3,256	-	3,811	446	2,941	-	3,387	541	5,951	-	6,492
INFORMATION TECHNOLOGY	8,355	17,422	-	25,777	9,056	21,239	-	30,295	8,733	25,882	-	34,615	9,527	24,149	-	33,676
OPERATIONS SUPPORT	1,645	26,258	-	27,903	1,749	25,718	2,074	29,541	1,811	9,625	2,157	13,593	1,798	20,562	2,243	24,603
SAFETY & CULTURE	1,013	399	-	1,412	1,054	44	-	1,098	1,052	54	-	1,106	1,052	64	-	1,116
CUSTOMER SERVICES	3,266	1,267	1	4,534	3,376	1,356	1	4,734	3,376	1,356	1	4,734	3,376	1,143	1	4,521
GAS ENGINEERING & SYSTEM INTEGRITY	15,052	3,372	-	18,424	16,223	3,867	-	20,090	16,470	3,843	-	20,313	16,734	3,866	-	20,600
GAS MAJOR PROJECTS	1,448	785	-	2,233	1,719	636	-	2,355	1,719	636	-	2,355	1,717	770	-	2,487
GAS TRANSMISSION & STORAGE	12,534	2,508	-	15,042	13,280	2,406	-	15,686	14,180	2,817	-	16,997	14,703	3,104	-	17,807
SUSTAINABILITY & ENVIRONMENTAL	1,871	130	-	2,001	2,059	132	-	2,191	2,059	134	-	2,193	2,059	136	-	2,195
Totals	52,255	56,053	1	108,309	56,562	59,001	2,075	117,638	57,758	47,635	2,158	107,551	59,417	60,092	2,244	121,753
scg/ro	52,255	56,053	1		56,562	59,001	2,075		57,758	47,635	2,158		59,417	60,092	2,244	

Allocations Out	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	1,703	97	-	1,800	2,023	140	-	2,163	2,158	140	-	2,298	2,158	140	-	2,298
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	250	1,705	-	1,955	258	1,516	-	1,774	208	1,369	-	1,577	252	2,770	-	3,022
INFORMATION TECHNOLOGY	1,950	6,355	-	8,305	1,947	6,088	-	8,034	1,828	6,178	-	8,006	1,936	6,329	-	8,266
OPERATIONS SUPPORT	156	3,089	-	3,245	163	2,236	971	3,370	166	1,392	1,010	2,569	166	1,967	1,051	3,183
SAFETY & CULTURE	114	80	-	194	119	2	-	121	118	5	-	123	118	7	-	125
CUSTOMER SERVICES	145	51	0	196	150	54	0	204	150	54	0	204	150	47	0	196
GAS ENGINEERING & SYSTEM INTEGRITY	1,661	319	-	1,980	1,736	317	-	2,053	1,748	317	-	2,065	1,748	321	-	2,069
GAS MAJOR PROJECTS	1,032	719	-	1,751	1,227	555	-	1,781	1,227	555	-	1,781	1,226	689	-	1,914
GAS TRANSMISSION & STORAGE	1,510	262	-	1,772	1,597	252	-	1,849	1,691	295	-	1,986	1,745	325	-	2,070
SUSTAINABILITY & ENVIRONMENTAL	65	7	-	73	327	22	-	349	327	22	-	349	327	22	-	349
Totals	8,587	12,683	0	21,270	9,547	11,181	972	21,700	9,621	10,326	1,010	20,957	9,826	12,617	1,051	23,494
scg/ro	8,587	12,683	0		9,547	11,181	972		9,621	10,326	1,010		9,826	12,617	1,051	

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2028 General Rate Case

Retained	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	4,830	153	-	4,983	5,467	207	-	5,674	5,754	207	-	5,960	5,751	207	-	5,958
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	288	1,957	-	2,245	297	1,741	-	2,037	238	1,572	-	1,811	289	3,181	-	3,470
INFORMATION TECHNOLOGY	6,405	11,067	-	17,472	7,109	15,152	-	22,261	6,905	19,705	-	26,609	7,590	17,820	-	25,410
OPERATIONS SUPPORT	1,489	23,169	-	24,658	1,586	23,482	1,103	26,170	1,644	8,233	1,147	11,024	1,632	18,595	1,192	21,420
SAFETY & CULTURE	899	319	-	1,218	936	41	-	977	934	49	-	983	934	57	-	991
CUSTOMER SERVICES	3,121	1,216	1	4,338	3,227	1,302	1	4,530	3,227	1,302	1	4,530	3,227	1,097	1	4,324
GAS ENGINEERING & SYSTEM INTEGRITY	13,391	3,053	-	16,444	14,487	3,550	-	18,037	14,722	3,526	-	18,248	14,987	3,545	-	18,531
GAS MAJOR PROJECTS	416	66	-	482	492	81	-	573	492	81	-	573	491	81	-	572
GAS TRANSMISSION & STORAGE	11,024	2,246	-	13,270	11,683	2,154	-	13,837	12,490	2,522	-	15,012	12,958	2,779	-	15,737
SUSTAINABILITY & ENVIRONMENTAL	1,806	123	-	1,928	1,732	110	-	1,842	1,732	112	-	1,844	1,732	114	-	1,846
Totals	43,668	43,370	1	87,039	47,015	47,820	1,104	95,938	48,137	37,309	1,148	86,594	49,591	47,475	1,194	98,260
scg/ro	43,668	43,370	1		47,015	47,820	1,104		48,137	37,309	1,148		49,591	47,475	1,194	

Allocations In	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	2,175	666	-	2,841	2,850	743	-	3,593	2,872	743	-	3,614	2,872	743	-	3,614
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
CYBERSECURITY	3,858	1,707	-	5,566	4,063	1,781	-	5,845	3,545	1,468	-	5,013	3,755	2,831	-	6,586
INFORMATION TECHNOLOGY	9,731	21,815	-	31,546	8,384	27,524	-	35,908	8,413	27,678	-	36,091	8,380	27,615	-	35,995
OPERATIONS SUPPORT	1,431	2,534	-	3,965	1,644	2,115	-	3,759	1,644	2,124	-	3,768	1,644	2,133	-	3,777
SAFETY & CULTURE	251	43	-	293	263	43	-	306	478	48	-	526	478	48	-	526
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	17,446	26,766	-	44,212	17,414	32,228	-	49,642	17,179	32,085	-	49,263	17,355	33,395	-	50,750
scg/ro	17,446	26,766	-		17,414	32,228	-		17,179	32,085	-		17,355	33,395	-	

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2028 General Rate Case

Total Net Shared Services (Directs)	2025				2026				2027				2028			
Functional Area	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ADMINISTRATIVE & GENERAL	7,005	819	-	7,824	8,317	949	-	9,267	8,625	949	-	9,575	8,623	949	-	9,572
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
CYBERSECURITY	4,146	3,665	-	7,811	4,360	3,522	-	7,882	3,783	3,040	-	6,824	4,044	6,012	-	10,056
INFORMATION TECHNOLOGY	16,137	32,882	-	49,018	15,493	42,676	-	58,169	15,318	47,382	-	62,700	15,970	45,435	-	61,405
OPERATIONS SUPPORT	2,919	25,704	-	28,623	3,230	25,597	1,103	29,929	3,289	10,356	1,147	14,792	3,276	20,728	1,192	25,197
SAFETY & CULTURE	1,150	362	-	1,512	1,199	84	-	1,283	1,412	97	-	1,509	1,412	105	-	1,517
CUSTOMER SERVICES	3,121	1,216	1	4,338	3,227	1,302	1	4,530	3,227	1,302	1	4,530	3,227	1,097	1	4,324
GAS ENGINEERING & SYSTEM INTEGRITY	13,391	3,053	-	16,444	14,487	3,550	-	18,037	14,722	3,526	-	18,248	14,987	3,545	-	18,531
GAS MAJOR PROJECTS	416	66	-	482	492	81	-	573	492	81	-	573	491	81	-	572
GAS TRANSMISSION & STORAGE	11,024	2,246	-	13,270	11,683	2,154	-	13,837	12,490	2,522	-	15,012	12,958	2,779	-	15,737
SUSTAINABILITY & ENVIRONMENTAL	1,806	123	-	1,928	1,732	110	-	1,842	1,732	112	-	1,844	1,732	114	-	1,846
Totals	61,115	70,136	1	131,251	64,428	80,048	1,104	145,580	65,316	69,394	1,148	135,857	66,946	80,870	1,194	149,010

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
		2025				2026				2027			
YEAR 2025		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
	TOTAL RETAINED AMOUNT	43,668	43,370	1	87,039	-	-	-	-	43,668	43,370	1	87,039
Allocations Out													
SDG&E													
	ADMINISTRATIVE & GENERAL	1,702	97	-	1,799	1,560	27	-	1,587	3,262	124	-	3,385
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	235	1,600	-	1,835	215	446	-	662	450	2,046	-	2,497
	INFORMATION TECHNOLOGY	1,884	6,064	-	7,948	1,726	1,692	-	3,418	3,611	7,756	-	11,366
	OPERATIONS SUPPORT	145	2,502	-	2,648	133	698	-	831	279	3,200	-	3,479
	SAFETY & CULTURE	114	80	-	194	104	22	-	127	218	102	-	320
	CUSTOMER SERVICES	145	51	0	196	133	14	0	147	279	65	0	344
	GAS ENGINEERING & SYSTEM INTEGRITY	1,661	319	-	1,980	1,522	89	-	1,611	3,182	408	-	3,590
	GAS MAJOR PROJECTS	1,032	719	-	1,751	946	201	-	1,146	1,978	919	-	2,898
	GAS TRANSMISSION & STORAGE	1,510	262	-	1,772	1,383	73	-	1,456	2,893	335	-	3,228
	SUSTAINABILITY & ENVIRONMENTAL	65	7	-	73	60	2	-	62	125	9	-	134
Totals		8,494	11,700	0	20,195	7,783	3,264	0	11,047	16,277	14,964	0	31,241
Corporate Center													
	ADMINISTRATIVE & GENERAL	1	0	-	1	1	0	-	1	1	0	-	1
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	15	105	-	120	15	29	-	45	31	134	-	165
	INFORMATION TECHNOLOGY	65	277	-	342	65	77	-	142	129	354	-	484
	OPERATIONS SUPPORT	11	587	-	597	11	164	-	175	22	750	-	772
	SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
	GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
	GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals		92	968	-	1,060	92	270	-	362	183	1,238	-	1,422

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Unregulated Affiliates	2025				2026				2027			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	1	14	-	15	1	4	-	5	1	19	-	20
OPERATIONS SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1	14	-	15	1	4	-	5	1	19	-	20
TOTAL ALLOCATIONS OUT	8,587	12,683	0	21,270	7,875	3,539	0	11,413	16,462	16,221	0	32,683
scg/ro	8,587	12,683	0		7,875	3,539	0					
TOTAL SDG&E Shared Services Forecast	52,255	56,053	1	108,309	7,875	3,539	0	11,413	60,130	59,592	1	119,722

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SDG&E	2025	91.62%	27.90%	27.90%
Bill to CorpCtr/Unregulated Affiliates	2025	99.83%	27.90%	27.90%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2026				2026				2026			
YEAR 2026	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	47,015	47,820	1,104	95,938	-	-	-	-	47,015	47,820	1,104	95,938
Allocations Out												
SDG&E												
ADMINISTRATIVE & GENERAL	2,022	140	-	2,162	1,593	38	-	1,631	3,615	178	-	3,793
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	242	1,423	-	1,665	191	386	-	577	433	1,809	-	2,242
INFORMATION TECHNOLOGY	1,882	5,812	-	7,694	1,482	1,579	-	3,061	3,365	7,391	-	10,755
OPERATIONS SUPPORT	150	1,677	917	2,744	118	455	249	823	268	2,132	1,166	3,567
SAFETY & CULTURE	119	2	-	121	93	1	-	94	212	3	-	215
CUSTOMER SERVICES	150	54	0	204	118	15	0	133	268	69	0	337
GAS ENGINEERING & SYSTEM INTEGRITY	1,736	317	-	2,053	1,367	86	-	1,454	3,104	403	-	3,507
GAS MAJOR PROJECTS	1,227	555	-	1,781	966	151	-	1,117	2,193	705	-	2,898
GAS TRANSMISSION & STORAGE	1,597	252	-	1,849	1,258	69	-	1,326	2,855	321	-	3,175
SUSTAINABILITY & ENVIRONMENTAL	327	22	-	349	258	6	-	264	585	28	-	612
Totals	9,453	10,254	917	20,624	7,444	2,785	249	10,478	16,897	13,039	1,167	31,102
Corporate Center												
ADMINISTRATIVE & GENERAL	1	0	-	1	1	0	-	1	2	0	-	2
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	16	93	-	109	14	25	-	39	30	118	-	148
INFORMATION TECHNOLOGY	63	262	-	324	54	71	-	125	116	333	-	449
OPERATIONS SUPPORT	13	559	54	626	11	152	15	178	24	711	69	804
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	93	914	54	1,061	80	248	15	343	173	1,162	69	1,403

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Unregulated Affiliates	2026				2026				2026			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	2	14	-	16	2	4	-	5	3	17	-	21
OPERATIONS SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	2	14	-	16	2	4	-	5	3	17	-	21
TOTAL ALLOCATIONS OUT	9,547	11,181	972	21,700	7,526	3,037	264	10,826	17,073	14,218	1,235	32,526
scg/ro	9,547	11,181	972		7,526	3,037	264					
TOTAL SDG&E Shared Services Forecast	56,562	59,001	2,075	117,638	7,526	3,037	264	10,826	64,088	62,038	2,339	128,465

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SDG&E	2026	78.75%	27.16%	27.16%
Bill to CorpCtr/Unregulated Affiliates	2026	86.35%	27.16%	27.16%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2027				2027				2027			
YEAR 2027	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	48,137	37,309	1,148	86,594	-	-	-	-	48,137	37,309	1,148	86,594
Allocations Out												
SDG&E												
ADMINISTRATIVE & GENERAL	2,157	140	-	2,297	1,707	38	-	1,745	3,864	178	-	4,042
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	195	1,285	-	1,480	154	349	-	503	349	1,634	-	1,983
INFORMATION TECHNOLOGY	1,765	5,950	-	7,715	1,397	1,617	-	3,014	3,162	7,567	-	10,729
OPERATIONS SUPPORT	151	1,332	954	2,437	120	362	259	741	271	1,694	1,213	3,179
SAFETY & CULTURE	118	5	-	123	94	1	-	95	212	6	-	218
CUSTOMER SERVICES	150	54	0	204	119	15	0	133	268	69	0	337
GAS ENGINEERING & SYSTEM INTEGRITY	1,748	317	-	2,065	1,384	86	-	1,470	3,132	403	-	3,535
GAS MAJOR PROJECTS	1,227	555	-	1,781	971	151	-	1,122	2,198	705	-	2,903
GAS TRANSMISSION & STORAGE	1,691	295	-	1,986	1,338	80	-	1,418	3,028	375	-	3,404
SUSTAINABILITY & ENVIRONMENTAL	327	22	-	349	259	6	-	265	586	28	-	614
Totals	9,529	9,954	954	20,437	7,541	2,705	259	10,506	17,071	12,659	1,213	30,943
Corporate Center												
ADMINISTRATIVE & GENERAL	1	0	-	1	1	0	-	1	2	0	-	2
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	13	84	-	97	11	23	-	34	24	107	-	131
INFORMATION TECHNOLOGY	61	214	-	275	53	58	-	111	115	272	-	387
OPERATIONS SUPPORT	15	60	56	131	13	16	15	45	28	77	72	176
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	90	358	56	505	78	97	15	191	169	456	72	696

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Unregulated Affiliates	2027				2027				2027			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	1	14	-	16	1	4	-	5	3	18	-	21
OPERATIONS SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1	14	-	16	1	4	-	5	3	18	-	21
TOTAL ALLOCATIONS OUT	9,621	10,326	1,010	20,957	7,621	2,807	275	10,702	17,242	13,133	1,285	31,659
scg/ro	9,621	10,326	1,010		7,621	2,807	275					
TOTAL SDG&E Shared Services Forecast	57,758	47,635	2,158	107,551	7,621	2,807	275	10,702	65,379	50,442	2,433	118,254

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SDG&E	2027	79.14%	27.18%	27.18%
Bill to CorpCtr/Unregulated Affiliates	2027	86.76%	27.18%	27.18%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2028				2028				2028			
YEAR 2028	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	49,591	47,475	1,194	98,260	-	-	-	-	49,591	47,475	1,194	98,260
Allocations Out												
SDG&E												
ADMINISTRATIVE & GENERAL	2,156	140	-	2,296	1,713	38	-	1,751	3,869	178	-	4,047
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	236	2,600	-	2,836	188	707	-	895	424	3,307	-	3,731
INFORMATION TECHNOLOGY	1,874	6,094	-	7,968	1,489	1,657	-	3,146	3,363	7,751	-	11,114
OPERATIONS SUPPORT	151	1,564	992	2,708	120	426	270	815	271	1,990	1,262	3,523
SAFETY & CULTURE	118	7	-	125	94	2	-	96	212	9	-	221
CUSTOMER SERVICES	150	47	0	196	119	13	0	132	269	59	0	328
GAS ENGINEERING & SYSTEM INTEGRITY	1,748	316	-	2,064	1,388	86	-	1,474	3,136	403	-	3,538
GAS MAJOR PROJECTS	1,226	689	-	1,914	974	187	-	1,161	2,199	876	-	3,075
GAS TRANSMISSION & STORAGE	1,745	325	-	2,070	1,386	88	-	1,475	3,131	413	-	3,545
SUSTAINABILITY & ENVIRONMENTAL	327	22	-	349	260	6	-	266	587	28	-	615
Totals	9,731	11,804	992	22,527	7,730	3,211	270	11,210	17,461	15,014	1,262	33,737
Corporate Center												
ADMINISTRATIVE & GENERAL	2	0	-	2	2	0	-	2	4	0	-	4
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	15	170	-	186	13	46	-	60	29	217	-	245
INFORMATION TECHNOLOGY	61	221	-	282	53	60	-	113	114	282	-	396
OPERATIONS SUPPORT	15	402	59	475	13	109	16	138	27	512	74	613
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	5	-	5	-	1	-	1	-	6	-	6
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	93	799	59	951	81	217	16	314	174	1,016	74	1,265

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Unregulated Affiliates	2028				2028				2028			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	1	14	-	16	1	4	-	5	2	18	-	21
OPERATIONS SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1	14	-	16	1	4	-	5	2	18	-	21
TOTAL ALLOCATIONS OUT	9,826	12,617	1,051	23,494	7,812	3,432	286	11,530	17,638	16,049	1,336	35,023
scg/ro	9,826	12,617	1,051		7,812	3,432	286					
TOTAL SDG&E Shared Services Forecast	59,417	60,092	2,244	121,753	7,812	3,432	286	11,530	67,229	63,524	2,530	133,283

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SDG&E	2028	79.43%	27.20%	27.20%
Bill to CorpCtr/Unregulated Affiliates	2028	87.07%	27.20%	27.20%

SOUTHERN CALIFORNIA GAS COMPANY
Corporate Center, Business Unit Charge-Up (BUCU)
Test Year 2028 General Rate Case

Corporate Center Reallocation	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs to CorpCtr	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
From SCG	1,060	1,061	505	951	362	343	191	314	1,422	1,403	696	1,265
From SDG&E	5,167	4,022	4,006	4,084	2,526	1,826	1,816	1,847	7,693	5,848	5,822	5,931
Total Costs supporting CorpCtr	6,227	5,083	4,511	5,035	2,888	2,168	2,007	2,161	9,115	7,251	6,518	7,196

Reallocation Factors	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
SCG	40.09%	49.07%	49.79%	50.14%	40.09%	49.07%	49.79%	50.14%				
SDG&E	33.44%	41.49%	42.60%	42.30%	33.44%	41.49%	42.60%	42.30%				
Unreg Affiliates	26.47%	9.44%	7.61%	7.56%	26.47%	9.44%	7.61%	7.56%				
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs allocated back from CorpCtr	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
To SCG	2,496	2,494	2,246	2,524	1,158	1,064	999	1,084	3,654	3,558	3,245	3,608
To SDG&E	2,082	2,109	1,922	2,130	966	900	855	914	3,048	3,008	2,777	3,044
To Unreg Affiliates	1,648	480	343	381	764	205	153	163	2,413	685	496	544
Total Costs returned from CorpCtr	6,227	5,083	4,511	5,035	2,888	2,168	2,007	2,161	9,115	7,251	6,518	7,196
scg/ro	2,496	2,494	2,246	2,524	1,158	1,064	999	1,084				
sdge/ro	2,082	2,109	1,922	2,130	966	900	855	914				

SOUTHERN CALIFORNIA GAS COMPANY
Total Net Forecast (with Summary by Functional Area)
Test Year 2028 General Rate Case

	(A)				(B)				(C) = A + B			
	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
TOTAL COMPANY SUMMARY	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
RETAINED	**87,039**	**95,938**	**86,594**	**98,260**	**-**	**-**	**-**	**-**	**87,039**	**95,938**	**86,594**	**98,260**
ALLOCATIONS IN												
SDG&E	44,212	49,642	49,263	50,750	22,737	21,342	21,210	21,761	66,949	70,984	70,473	72,511
BUCU	2,496	2,494	2,246	2,524	1,158	1,064	999	1,084	3,654	3,558	3,245	3,608
TOTAL ALLOCATIONS IN	**46,708**	**52,136**	**51,509**	**53,274**	**23,895**	**22,406**	**22,209**	**22,845**	**70,603**	**74,542**	**73,719**	**76,119**
OVERHEAD CREDIT												
Gross Amount	-	-	-	-	(11,413)	(10,826)	(10,702)	(11,530)	(11,413)	(10,826)	(10,702)	(11,530)
[Less] Payroll Tax & Supplemental Labor	-	-	-	-	632	704	708	715	632	704	708	715
ADJUSTED OVERHEAD CREDIT	**-**	**-**	**-**	**-**	**(10,782)**	**(10,122)**	**(9,994)**	**(10,815)**	**(10,782)**	**(10,122)**	**(9,994)**	**(10,815)**
				scg/ro	(10,782)	(10,122)	(9,994)	(10,815)				
TOTAL SCG SHARED SERVICES FORECAST	**133,748**	**148,074**	**138,103**	**151,534**	**13,113**	**12,284**	**12,215**	**12,030**	**146,861**	**160,359**	**150,319**	**163,564**

Retained	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
ADMINISTRATIVE & GENERAL	4,983	5,674	5,960	5,958	-	-	-	-	4,983	5,674	5,960	5,958
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	2,245	2,037	1,811	3,470	-	-	-	-	2,245	2,037	1,811	3,470
INFORMATION TECHNOLOGY	17,472	22,261	26,609	25,410	-	-	-	-	17,472	22,261	26,609	25,410
OPERATIONS SUPPORT	24,658	26,170	11,024	21,420	-	-	-	-	24,658	26,170	11,024	21,420
SAFETY & CULTURE	1,218	977	983	991	-	-	-	-	1,218	977	983	991
CUSTOMER SERVICES	4,338	4,530	4,530	4,324	-	-	-	-	4,338	4,530	4,530	4,324
GAS ENGINEERING & SYSTEM INTEGRITY	16,444	18,037	18,248	18,531	-	-	-	-	16,444	18,037	18,248	18,531
GAS MAJOR PROJECTS	482	573	573	572	-	-	-	-	482	573	573	572
GAS TRANSMISSION & STORAGE	13,270	13,837	15,012	15,737	-	-	-	-	13,270	13,837	15,012	15,737
SUSTAINABILITY & ENVIRONMENTAL	1,928	1,842	1,844	1,846	-	-	-	-	1,928	1,842	1,844	1,846
Totals	87,039	95,938	86,594	98,260	-	-	-	-	87,039	95,938	86,594	98,260

SOUTHERN CALIFORNIA GAS COMPANY
Total Net Forecast (with Summary by Functional Area)
Test Year 2028 General Rate Case

Allocations In (SDG&E)	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
ADMINISTRATIVE & GENERAL	2,841	3,593	3,614	3,614	2,071	2,239	2,266	2,275	4,912	5,832	5,880	5,889
CUSTOMER & EXTERNAL RELATIONS	-	232	252	252	-	155	169	170	-	387	421	422
CYBERSECURITY	5,566	5,845	5,013	6,586	3,825	3,392	2,950	3,491	9,391	9,237	7,963	10,077
INFORMATION TECHNOLOGY	31,546	35,908	36,091	35,995	14,650	13,598	13,701	13,691	46,197	49,506	49,792	49,687
OPERATIONS SUPPORT	3,965	3,759	3,768	3,777	1,962	1,758	1,768	1,776	5,927	5,517	5,536	5,553
SAFETY & CULTURE	293	306	526	526	229	200	356	358	522	506	882	884
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	44,212	49,642	49,263	50,750	22,737	21,342	21,210	21,761	66,949	70,984	70,473	72,511

Net Shared Services	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
ADMINISTRATIVE & GENERAL	7,824	9,267	9,575	9,572	2,071	2,239	2,266	2,275	9,895	11,506	11,841	11,848
CUSTOMER & EXTERNAL RELATIONS	-	232	252	252	-	155	169	170	-	387	421	422
CYBERSECURITY	7,811	7,882	6,824	10,056	3,825	3,392	2,950	3,491	11,636	11,274	9,774	13,547
INFORMATION TECHNOLOGY	49,018	58,169	62,700	61,405	14,650	13,598	13,701	13,691	63,669	71,767	76,401	75,097
OPERATIONS SUPPORT	28,623	29,929	14,792	25,197	1,962	1,758	1,768	1,776	30,585	31,688	16,559	26,973
SAFETY & CULTURE	1,512	1,283	1,509	1,517	229	200	356	358	1,741	1,483	1,865	1,874
CUSTOMER SERVICES	4,338	4,530	4,530	4,324	-	-	-	-	4,338	4,530	4,530	4,324
GAS ENGINEERING & SYSTEM INTEGRITY	16,444	18,037	18,248	18,531	-	-	-	-	16,444	18,037	18,248	18,531
GAS MAJOR PROJECTS	482	573	573	572	-	-	-	-	482	573	573	572
GAS TRANSMISSION & STORAGE	13,270	13,837	15,012	15,737	-	-	-	-	13,270	13,837	15,012	15,737
SUSTAINABILITY & ENVIRONMENTAL	1,928	1,842	1,844	1,846	-	-	-	-	1,928	1,842	1,844	1,846
Totals	131,251	145,580	135,857	149,010	22,737	21,342	21,210	21,761	153,988	166,923	157,067	170,771

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
BUCU In (CorpCtr Reallocation) to SCG	2,496	2,494	2,246	2,524	1,158	1,064	999	1,084	3,654	3,558	3,245	3,608

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
Overhead Credit	-	-	-	-	(10,782)	(10,122)	(9,994)	(10,815)	(10,782)	(10,122)	(9,994)	(10,815)

	2025	2026	2027	2028
TOTAL SCG Shared Services Forecast	146,861	160,359	150,319	163,564

SAN DIEGO GAS & ELECTRIC
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Project Description	In-Service-Date	Retained	SCG%	SECC%	UNREGS%
Shared Electric Communications	Network Resiliency Platform	12/31/2027	68%	27%	5%	0%
Shared Electric Communications	Substation & Field Communications Compliance	12/31/2026	60%	40%	0%	0%
Shared Electric Communications	Substation & Field Communications Compliance	12/31/2027	60%	40%	0%	0%
Shared Electric Communications	IT Foundational Systems	12/31/2026	57%	39%	4%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - PERIMETER DEFENSES	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - INTERNAL DEFENSES	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - INTERNAL DEFENSES	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - INTERNAL DEFENSES	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - INTERNAL DEFENSES	4/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - INTERNAL DEFENSES	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - INTERNAL DEFENSES	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - SENSITIVE DATA PROTECTION	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBERSECUI	4/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBERSECUI	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBERSECUI	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBERSECUI	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBERSECUI	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - INFRASTRUCTURE AND PLATFORMS SECURITY	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
Shared Common Software 2 - 5 Year Life	Cloud Enablement and Automation	12/31/2026	68%	27%	5%	0%
Shared Common Software 2 - 5 Year Life	Cloud Enablement and Automation	12/31/2027	68%	27%	5%	0%
Shared Common Software 2 - 5 Year Life	Cloud Enablement and Automation	12/31/2028	68%	27%	5%	0%
Shared Common Software 2 - 5 Year Life	Cloud Platform and Automation	12/31/2026	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cloud Platform and Automation	12/31/2026	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cloud Platform and Automation	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cloud Platform and Automation	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cloud Platform and Automation	4/30/2028	64%	18%	18%	0%
Shared Common Software 2 - 5 Year Life	Cloud Platform and Automation	4/30/2028	64%	18%	18%	0%
Shared Common Software 2 - 5 Year Life	Cloud Platform and Automation	12/31/2026	57%	39%	4%	0%
Shared Common Software 2 - 5 Year Life	Data & Analytics Foundations	12/31/2026	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Data & Analytics Foundations	12/31/2026	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Data & Analytics Foundations	12/31/2027	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Data & Analytics Foundations	12/31/2028	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Data & Analytics Foundations	12/31/2028	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Substation & Field Communications Compliance	12/31/2026	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Substation & Field Communications Compliance	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Supply Chain & Supply Management	12/31/2026	60%	40%	0%	0%

SAN DIEGO GAS & ELECTRIC
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Project Description	In-Service-Date	Retained	SCG%	SECC%	UNREGS%
Shared Common Software 2 - 5 Year Life	Supply Chain & Supply Management	3/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Supply Chain & Supply Management	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Enterprise Application and Testing Platforms	12/31/2026	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Enterprise Application and Testing Platforms	12/31/2026	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Enterprise Application and Testing Platforms	12/31/2027	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Enterprise Application and Testing Platforms	12/31/2027	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Enterprise Application and Testing Platforms	12/31/2028	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Enterprise Application and Testing Platforms	12/31/2028	60%	30%	10%	0%
Shared Common IT Hardware	RAMP - CYBER - SDGE - PERIMETER DEFENSES	12/31/2027	60%	40%	0%	0%
Shared Common IT Hardware	RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2028	60%	40%	0%	0%
Shared Common IT Hardware	Data Center & Compute Lifecycle	12/31/2026	57%	39%	4%	0%
Shared Common IT Hardware	Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
Shared Common IT Hardware	Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
Shared Common IT Hardware	Network Resiliency Platform	12/31/2027	68%	27%	5%	0%
Shared Common IT Hardware	Network Resiliency Platform	3/31/2028	68%	27%	5%	0%
Shared Common IT Hardware	Cloud Platform and Automation	12/31/2026	57%	39%	4%	0%
Shared Common Structures & Improvements	CP Site Security Improvements	12/31/2026	98%	1%	1%	0%
Shared Common Structures & Improvements	SDG&E Security Systems Tech Refresh	6/30/2028	98%	1%	1%	0%
Shared Common Structures & Improvements	COMM. PLANT BLKT-INFRASTRUCTURE & RELIAB	4/30/2026	44%	48%	8%	0%
Shared Common Structures & Improvements	RBDC UPS A&B Replacement	12/31/2026	50%	47%	2%	1%
Shared Common Structures & Improvements	RBDC UPS A&B HVAC Improvements	6/30/2026	50%	47%	2%	1%
Shared Common Structures & Improvements	CP6-1 Project Office Tenant Improvement	12/31/2026	98%	1%	1%	0%
Shared Common Structures & Improvements	CP6-1 TI EOC Space	6/30/2028	98%	1%	1%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Communications 5 Yr	Network Resiliency Platforms	12/31/2028	51%	45%	4%	0%
General Plant - Communications 5 Yr	Network Resiliency Platforms	12/31/2027	55%	45%	0%	0%
General Plant - Communications 5 Yr	Workspace Endpoints	12/31/2026	53%	44%	3%	0%
General Plant - Communications 5 Yr	IT Foundational Systems	12/31/2026	57%	39%	4%	0%
General Plant - Communications 5 Yr	IT Foundational Systems	12/31/2026	57%	39%	4%	0%
General Plant - Communications 5 Yr	IT Foundational Systems	12/31/2027	57%	39%	4%	0%
General Plant - Communications 5 Yr	IT Foundational Systems	12/31/2028	57%	39%	4%	0%
General Plant - Communications 5 Yr	IT Foundational Systems	12/31/2027	57%	39%	4%	0%
General Plant - Communications 5 Yr	IT Foundational Systems	12/31/2028	57%	39%	4%	0%
General Plant - Communications 5 Yr	IT Foundational Systems	12/31/2027	57%	39%	4%	0%
General Plant - Misc	Blowdown Reduction - Equipment	6/30/2028	91%	9%	0%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	10/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	10/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	8/31/2026	57%	39%	4%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	10/31/2026	57%	39%	4%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Data Center & Compute Lifecycle	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2027	60%	40%	0%	0%
General Plant - Computer Hardware	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2028	60%	40%	0%	0%
General Plant - Computer Hardware	Enterprise Supply Chain & Supply Management	3/31/2026	61%	39%	0%	0%
General Plant - Computer Hardware	Enterprise Supply Chain & Supply Management	12/31/2027	61%	39%	0%	0%
General Plant - Computer Hardware	Data Protection & Recovery	12/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Data Protection & Recovery	11/30/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Data Protection & Recovery	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Data Protection & Recovery	11/30/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Customer Analytics & Notifications	12/31/2028	70%	30%	0%	0%
General Plant - Computer Hardware	IT Foundational Systems	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	IT Foundational Systems	12/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Work Management Program Next Generation Field Service Delivery	8/31/2027	90%	10%	0%	0%
General Plant - Software 2-4 Yrs	Workspace Endpoints	12/31/2027	53%	44%	3%	0%
General Plant - Software 2-4 Yrs	Workspace Endpoints	12/31/2028	53%	44%	3%	0%
General Plant - Software 2-4 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	7/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	7/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	10/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	10/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	3/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	6/30/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	6/30/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2028	60%	40%	0%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	Asset Planning, Design and Construction	6/30/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Planning, Design and Construction	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Planning, Design and Construction	3/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Data Center & Compute Lifecycle	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Network Resiliency Platforms	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	6/30/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	4/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Records and Content Management	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Records and Content Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Records and Content Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Records and Content Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Records and Content Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	3/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	3/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	4/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Geographical Information Systems Platforms	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Geographical Information Systems Platforms	1/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Geographical Information Systems Platforms	1/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Geographical Information Systems Platforms	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Geographical Information Systems Platforms	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2026	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	1/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	3/31/2026	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	1/31/2026	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	1/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	3/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2028	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2028	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2026	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Supply Chain & Supply Management	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Monitoring & Observability	4/30/2026	65%	30%	5%	0%
General Plant - Software 5-8 Yrs	Enterprise Monitoring & Observability	12/31/2026	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Monitoring & Observability	12/31/2026	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Monitoring & Observability	3/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Monitoring & Observability	12/31/2027	55%	45%	0%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	Enterprise Monitoring & Observability	3/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Monitoring & Observability	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Data & Analytics Platforms	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Data & Analytics Platforms	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Data & Analytics Platforms	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Data & Analytics Platforms	5/31/2028	75%	25%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Digital Automation Foundational Technology	12/31/2026	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Digital Automation Foundational Technology	12/31/2026	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Digital Automation Foundational Technology	12/31/2027	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Digital Automation Foundational Technology	12/31/2027	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Digital Automation Foundational Technology	12/31/2028	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2026	75%	25%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2026	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	3/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	3/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	3/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Asset Spatial Products & Emergency Response	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Analytics & Notifications	12/31/2028	70%	30%	0%	0%
General Plant - Software 5-8 Yrs	Workspace Endpoints	12/31/2026	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Workspace Endpoints	12/31/2027	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Workspace Endpoints	12/31/2028	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Workspace Endpoints	12/31/2028	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Sensor & OT Management	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Sensor & OT Management	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Sensor & OT Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	10/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2026	58%	39%	3%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2026	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	2/28/2026	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	2/29/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2026	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	7/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	9/30/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	6/30/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	6/30/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	1/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	3/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2026	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	IT Foundational Systems	1/31/2026	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	IT Foundational Systems	1/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	IT Foundational Systems	1/31/2027	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Work Management Program Next Generation Field Service Delivery	8/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Work Management Program Next Generation Field Service Delivery	8/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Work Management Program Next Generation Field Service Delivery	2/29/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Human Capital Management Platforms	12/31/2026	60%	33%	7%	0%
General Plant - Software 5-8 Yrs	Human Capital Management Platforms	12/31/2027	60%	33%	7%	0%
General Plant - Software 5-8 Yrs	Human Capital Management Platforms	12/31/2028	60%	33%	7%	0%
General Plant - Software 5-8 Yrs	Gas Acquisition	12/31/2028	87%	13%	0%	0%
General Plant - Software 5-8 Yrs	Gas Acquisition	7/31/2028	87%	13%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Application Safety, Environmental, and Sustainability	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Application Safety, Environmental, and Sustainability	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Application Safety, Environmental, and Sustainability	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Application Safety, Environmental, and Sustainability	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Application Safety, Environmental, and Sustainability	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Application Safety, Environmental, and Sustainability	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Application Safety, Environmental, and Sustainability	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Enterprise Application Safety, Environmental, and Sustainability	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	IT Service Management Systems	12/31/2026	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	IT Service Management Systems	12/31/2027	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	IT Service Management Systems	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	IT Service Management Systems	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	IT Service Management Systems	12/31/2027	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	IT Service Management Systems	12/31/2027	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	IT Service Management Systems	12/31/2028	53%	44%	3%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	IT Service Management Systems	12/31/2028	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	11/30/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	11/30/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	11/30/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	12/31/2028	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	2/28/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	9/30/2029	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	6/30/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	10/31/2029	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	10/31/2029	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	10/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Customer Scheduling & Contracts	10/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Work Management Transmission & Storage	12/31/2030	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Data Center Consolidation	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Digital Intelligence Foundations	12/31/2026	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Digital Intelligence Foundations	12/31/2027	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Digital Intelligence Foundations	12/31/2028	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Digital Intelligence Foundations	12/31/2028	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Human Resources Platform Replacement Program	12/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Human Resources Platform Replacement Program	12/31/2028	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Human Resources Platform Replacement Program	12/31/2028	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Results of Operations Model Project	7/31/2027	50%	50%	0%	0%
General Plant - Software 15 Yrs	SAP Migration Phase 1A Program	12/31/2026	58%	39%	3%	0%
General Plant - Software 15 Yrs	SAP Migration Phase 1A Program	8/31/2027	58%	39%	3%	0%

SAN DIEGO GAS & ELECTRIC
Segmentation of Non-Labor Overheads into Business Segments
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

			Overhead Allocated To:				Electric	Elec Generation	Gas
Line	Account	Description	Electric (2025 $)	Elec Generation (2025 $)	Gas (2025 $)	Total Overhead (2025 $)	Segmentation (2025 $)	Segmentation Rate	Segmentation Rate
1			(A)	(B)	(C)	(D) = A + B + C	(E) = A / D	(F) = B / D	(G) = C / D
2	163.1	Warehousing	16,451,758	260,771	1,911,278	18,623,807	88.3%	1.4%	10.3%
3	163.2	Purchasing	10,540,778	313,603	2,860,230	13,714,610	76.9%	2.3%	20.9%
4	184.2	Fleet	34,698,220	286,102	11,641,695	46,626,017	74.4%	0.6%	25.0%
5	184.3	Shops	435,164	25,607	160,715	621,485	70.0%	4.1%	25.9%
6	184.6	Exempt Material	21,065,533	292,525	3,625,664	24,983,722	84.3%	1.2%	14.5%
7	184.7	Small Tools	8,011,025	469,477	2,963,058	11,443,560	70.0%	4.1%	25.9%

SAN DIEGO GAS & ELECTRIC
Derivation of 2026 Percentages of Common Accounts allocated to Electric and Gas Segments
Customer Accounts (FERC 901 - 905)
Test Year 2028 General Rate Case

Line	Description	Electric (2025 $)	%	Gas (2025 $)	%
1					
2	TOTAL CUSTOMERS	1,547,824	62.71%	920,597	37.30%
3	Less: Comb. Customers	920,597			
4	Electric Only - Reg	627,227			
5					
6	TOTAL WEIGHTED CUSTOMERS	Customers	Weights	Wtd. Total	
7	Combined Customers	920,597	2	920,597	
8				920,597	
9	Electric Only - Reg.	627,227	1-1/3	836,303	
10	Total	1,547,824		2,677,497	
11					
12	ALLOCATION FACTORS	Electric	Gas	Total	
13					
14	Combined Customers, Segmented	920,597	920,597	1,841,194	
15	Wtd Elec Only Customers	836,303		836,303	
16	Total	1,756,900	920,597	2,677,497	
17					
18	GRC Segmentation Rate for Customer Accounts	65.6%	34.4%	100.0%	

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SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Percentages of Common Accounts allocated to Electric and Gas Segments
Customer Information & Services (FERC 907 - 910)
Test Year 2028 General Rate Case

Line	Activity	Electric (2025 $)	Gas (2025 $)	Total (2025 $)	Source
1		(A)	(B)	(C)	
2	Customer Information & Services	$ 187,164,848	$ 74,078,337	$ 261,243,185	FERC Form 1, p 320-323, Line 171 & Form 2, p 325, Line 244
3		(D) = A / C	(E) = B / C		
4		71.6%	28.4%	100.0%	

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Percentages for Business Segment Allocation of A&G to Electric and Gas Segments
FERC 920 - 935, with Exclusions
Test Year 2028 General Rate Case

Line	Description	Amount (2025 $)	Worksheet Tab Reference
1			
2	DIRECT SALARY AND WAGES FOR ELECTRIC OPERATION AND MAINTENANCE		
3	Total Salary and Wages for Electric Segment, Electric Distribution/Transmission O&M	145,688,139	FERC Form 1, pg 354 - 355, Lines 2, 3, 4, 5, 9, 10
4	**Add: Salary and Wages for Procurement recovered under Electric Distribution rates	4,851,795	FERC 556/557 Expenses
5	Total Salary and Wages for Electric Segment	150,539,934	
6			
7	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
8	Total Company Salary and Wages for Operation and Maintenance	305,996,581	FERC Form 1, pg 354 - 355, Line 65
9	Less: Salary and Wages for Administrative and General	(77,857,569)	FERC Form 1, pg 354 - 355, Lines 10, 17, 40, 49
10			
11	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	228,139,012	
12			
13	GRC Electric A&G O&M, excluding Electric Generation	**66.0%**	[Calculated - Line 5/Line 11]
14			
15	DIRECT SALARY AND WAGES FOR ELECTRIC GENERATION OPERATION AND MAINTENANCE		
16	Total Salary and Wages for Electric Production O&M	14,390,283	FERC Form 1, pg 354 - 355, Lines 3, 13
17	**Less: Salary and Wages for Procurement recovered under Electric Distribution rates	(4,851,795)	FERC 556/557 Expenses
18	Total Salary and Wages for Electric Generation Segment	9,538,488	
19			
20	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
21	Total Company Salary and Wages for Operation and Maintenance	305,996,581	FERC Form 1, pg 354 - 355, Line 65
22	Less: Salary and Wages for Administrative and General	(77,857,569)	FERC Form 1, pg 354 - 355, Lines 10, 17, 40, 49
23			
24	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	228,139,012	
25			
26	GRC Electric Generation A&G O&M	**4.2%**	[Calculated - Line 18/Line 24]
27			
28	DIRECT SALARY AND WAGES FOR GAS OPERATION AND MAINTENANCE		
29	Total Salary and Wages for Gas Segment, O&M	68,060,590	FERC Form 1, pg 354 - 355, Lines 34-38, 47, 48
30			
31	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
32	Total Company Salary and Wages for Operation and Maintenance	305,996,581	FERC Form 1, pg 354 - 355, Line 65
33	Less: Salary and Wages for Administrative and General	(77,857,569)	FERC Form 1, pg 354 - 355, Lines 10, 17, 40, 49
34			
35	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	228,139,012	
36			
37	GRC Gas A&G O&M	**29.8%**	[Calculated - Line 29/Line 35]

SAN DIEGO GAS & ELECTRIC
Allocation of Cleaing Accounts & Labor Overheads to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Pool	% Capital	Total OH Loaded (2025 $)	Total Capital (2025 $)	PCAT Capital (2025 $)	PCAT Special Billables[1] (2025 $)	PCAT O&M and Other[2] (2025 $)
1		(F) = D / E	(E) = C + D	(D) = A + B	(A)	(B)	(C)
2	Warehousing	95.9%	18,623,807	17,867,361	17,334,882	532,479	756,446
3	Purchasing	68.0%	13,714,610	9,331,182	9,052,987	278,196	4,383,428
4	Shops	44.5%	621,485	276,320	245,023	31,296	345,166
5	*Exempt Material - Elec*		*21,048,148*	*20,015,705*	*19,349,000*	*666,704*	*1,032,443*
6	*Exempt Material - Gas*		*3,935,574*	*3,275,597*	*3,102,523*	*173,074*	*659,978*
7	Exempt Material, Summary	93.2%	24,983,722	23,291,301			1,692,421
8	Small Tools	44.3%	11,443,560	5,069,724	4,498,116	571,608	6,373,837
9	Variable Pay (ICP)	51.7%	105,359,003	54,497,874	51,735,305	2,762,570	50,861,128
10	PLPD	46.3%	51,479,281	23,832,895	22,161,207	1,671,688	27,646,386
11	Workers' Compensation	48.3%	3,968,178	1,914,958	1,789,625	125,332	2,053,220
12	Employee Benefits	48.0%	114,309,650	54,888,562	51,287,959	3,600,603	59,421,089
13	Pension & PBOP	48.0%	48,088,857	23,087,741	21,571,921	1,515,820	25,001,116

Footnotes

[1] SDG&E considers Special Billable costs to be included in Capital work, as a predominant amount of costs are included in the fixed asset ledger accounts or other balance sheet (capital) accounts.

[2] Other includes Refundable and Affiliate Billing costs.

SAN DIEGO GAS & ELECTRIC
Fleet Reassignments to Capital
Costs Incurred January 1, 2021 Through December 31, 2021
Test Year 2028 General Rate Case

Line	Business Segment	% Capital	Total Fleet (2021 $)	Total Capital (2021 $)	PCAT Capital (2021 $)	PCAT Special Billables[1] (2021 $)	PCAT O&M and Other[2] (2021 $)
1		(F) = D / E	(E) = C + D	(D) = A + B	(A)	(B)	(C)
2	Summary Total	**50.3%**	46,626,017	23,439,147	22,116,003	1,323,143	23,186,871
3	Electric		34,984,322	19,613,851	18,561,726	1,052,125	15,370,471
4	Gas		11,641,695	3,825,295	3,554,277	271,018	7,816,400

Footnotes

[1] SDG&E considers Special Billable costs to be included in Capital work, as a predominant amount of costs are included in the fixed asset ledger accounts or other balance sheet (capital) accounts.

[2] Other includes Refundable and Affiliate Billing costs.

SAN DIEGO GAS & ELECTRIC
Reassignment of A&G Expenses to Capital
Costs Incurred January 1, 2021 Through December 31, 2021
Test Year 2028 General Rate Case

Line	Company	A&G Costs Allocated to Capital Jobs (2021 $)	Total A&G Costs Subject to Capitalization (2021 $)	GRC A&G Reassignment to Capital Rate
1		(A)	(B)	(C) = A / B
2	SDG&E	16,765,987	142,095,492	
3	Sempra Energy	9,507,257	76,242,335	
4	SCG	2,411,119	100,720,445	
5				
6	Summary Total	28,684,363	319,058,272	**9.0%**

Notes:
(B) Costs subject to capitalization include Internal FERC 920,921, and Billed-in Affiliate A&G 923.

SAN DIEGO GAS & ELECTRIC
Carve-Out Allocation of Clearing Accounts from Electric, excl. Generation, to Electric Transmission O&M
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

			Overhead Allocated To:			
Line	Account	Description	Electric Distribution (2025 $)	Electric Transmission (2025 $)	Total Electric, excl. Generation (2025 $)	Electric Transmission O&M Rate (2025 $)
1			(A)	(B)	(C) = A + B	(D) = B / C
2	163.1	Warehousing	457,748	29,849	487,598	6.1%
3	163.2	Purchasing	2,415,961	400,509	2,816,469	14.2%
4	184.2	Fleet	11,170,717	3,917,943	15,088,660	26.0%
5	184.3	Shops	158,916	46,128	205,044	22.5%
6	184.6	Exempt Material	809,951	133,194	943,145	14.1%
7	184.7	Small Tools	2,936,678	853,442	3,790,120	22.5%

SAN DIEGO GAS & ELECTRIC
Carve-Out Allocation of Clearing Accounts from Electric, excl. Generation, to Electric Transmission Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

			Overhead Allocated To:			
Line	Account	Description	Electric Distribution (2025 $)	Electric Transmission (2025 $)	Total Electric, excl. Generation (2025 $)	Electric Transmission O&M Rate Rate
1			(A)	(B)	(C) = A + B	(D) = B / C
2	163.1	Warehousing	13,998,569	1,965,591	15,964,160	12.3%
3	163.2	Purchasing	5,597,542	2,126,766	7,724,308	27.5%
4	184.2	Fleet	16,766,322	2,843,238	19,609,560	14.5%
5	184.3	Shops	195,436	34,683	230,119	15.1%
6	184.6	Exempt Material	11,783,399	8,338,989	20,122,388	41.4%
7	184.7	Small Tools	3,585,590	635,315	4,220,905	15.1%

SDG&E
COMMON ACCOUNT ALLOCATIONS
2025
(using 2024 actuals)

COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS		ET	ED	Generation	
Customer Accounts	901-905	62.5%	37.5%	100.0%				
Customer Service & Sales	907-916	86.1%	13.9%	100.0%				
Administrative & General	920-923	**70.2%**	29.8%	100.0%	**20.7%**	**73.4%**	**6.0%**	100.0%
Property Insurance	924	83.3%	16.7%	100.0%				
Injuries & Damages	925	70.2%	29.8%	100.0%	20.7%	73.4%	6.0%	100.0%
Pensions & Benefits	926	70.2%	29.8%	100.0%	20.7%	73.4%	6.0%	100.0%
Misc. Admin & General	928-935	70.2%	29.8%	100.0%	20.7%	73.4%	6.0%	100.0%
Depreciation and Amortization	403-404	70.2%	29.8%	100.0%				
Taxes other than Income Tax	408100C	70.2%	29.8%	100.0%				

Notes
**Document provided by Regulatory Accounting

SAN DIEGO GAS & ELECTRIC
Derivation of Grossed-Up 2025 Electric Transmission O&M Allocation Rate
Administrative & General Account (FERC 920.0 - FERC 935.6, with Exclusions)
Test Year 2025 General Rate Case

Line	Description of Action	Rate (from Common Alloc)	
1	Derived Electric Rate for A&G	70.2%	(A)
2			
3	Electric Generation Rate, subject to Electric ratio	6.0%	(B)
4			
5	Calculation to show Electric Generation as its own Business Segment	4.2%	(C) = A * B
6	(shows same result as (Ex. SCG-30-WP/SDG&E-34-WP) WP-44, Line 26)		
7			
8	Derived Electric Distribution Rate, when proportioned thru Electric	70.2%	(D)
9			
10	Derived Electric Rate for A&G	70.2%	(A)
11			
12	Less Electric Generation as its own Business Segment	4.2%	(C)
13			
14	Remaining Electric Rate (combined as Elec Distribution and Elec Transmission)	66.0%	(E) = A - C
15			
16	**FACTOR** of Derived Elec Rate / Remaining Electric Rate, excl. Elec Geneneration	1.06	(F) = D / E
17			
18	Derived Electric Transmission Rate, when proportioned thru Electric	20.7%	(G)
19			
20	Grossed-Up Electric Transmission Rate, as a proportion of Electric, excl. Elec Generation	22.0%	(H) = F * G

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Percentages of Electric Transmission Capital Allocation
FERC Accounts: 920.0 - 923.5, 925.0 - 925.1, 926.0 - 926.5
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Description	Amounts (2025 $)	
1			
2	Salary and Wages for Electric Transmission Capital Jobs	20,836,338	(A)
3			
4	DIRECT SALARY AND WAGES FOR ELECTRIC CAPITAL JOBS		
5	Total Salary and Wages, Electric, including Capital Removal	123,055,115	
6	**Less: Total Salary and Wages, Electric Generation (FERC 310-317 & 340-347)	189,899	
7	Net Direct Salary and Wages for Electric Capital Jobs	122,865,216	(B)
8			
9	GRC Electric Transmisison Capital Allocation Rate (excluding Electric Generation)	**17.0%**	(C) = A / B

Notes:
Costs were identified by detailed FERC review and budget parameters alongside the Segmentation process.

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Electric Transmission O&M Allocation Rate
Property Insurance (FERC Account 924)
Test Year 2028 General Rate Case
($ in thousands)

Line	Description		Electric (2025 $)	Electric Generation* (2025 $)	Total Electric (2025 $)	Gas (2025 $)	Total (2025 $)	Reference
1								
2	Total Distribution Plant[1]	(A)	11,466,273		11,466,273	4,169,018	15,635,291	Statement AD
3	Total Transmission Plant[2]	(B)	8,351,423		8,351,423		8,351,423	Statement AD
4	Total Steam Production Plant (Electric Generation)			593,486	593,486		593,486	Statement AD
5	Total Other Production Plant (Electric Generation)			583,302	583,302		583,302	Statement AD
6	General Plant		595,380	37,734	633,114		633,114	*Allocation of Common Plant
7	Common Plant		965,599	61,197	1,026,796	363,208	1,390,004	*Allocation of Common Plant
8	Total Plant in Service Excluding SONGS & Miscellaneous Intangible Plant		21,378,675	1,275,719	22,654,394	4,532,226	27,186,620	
9			(E)	(F)		(G)	(H)	
10								
11	Business Segment Allocation Factor		78.6%	4.7%		16.7%		
12			(I) = E / H	(J) = F / H		(K) = G / H		
13								
14	Total Electric Plant (not including Generation, General, Common)	(C) = A + B	19,817,696					
15								
16	Transmission Plant Property Insurance Allocation Factor	(D) = B / C	42.1%					

Notes:
*Electric Common and General Plant allocated to Electric Generation based on 5.96% labor ratio

Footnote:
[1] The balance for Electric Distribution plant is derived base on a simple average balance using beginning and ending year balances
[2] The balance for Electric Transmission plant is derived based on a 13-month average balance

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Electric Transmission O&M Allocation Rate
Wildfire Insurance (FERC 925.5)
Test Year 2028 General Rate Case
($ in thousands)

Line	Description	Amount (2025 $)	Reference
1			
2	DIRECT SALARY AND WAGES FOR ELECTRIC TRANSMISSION OPERATION AND MAINTENANCE		
3	Total Salary and Wages for Electric Transmission	33,112,169	FERC Form 1, pp 354 & 355 - Lines 21
4			
5	DIRECT SALARY AND WAGES FOR OPERATION AND MAINTENANCE		
6	Total Electric Salary and Wages for Operation and Maintenance	216,417,746	FERC Form 1, pp 354 & 355 - Line 28
7	Less: Salary and Wages for Electric Generation, net of costs recovered in Electric Distribution	(9,538,488)	(Ex. SCG-30-WP/SDG&E-34-WP) WP-44,
8	Less: Salary and Wages for Administrative and General	(56,339,324)	FERC Form 1, pp 354 & 355 - Line 27
9	Net Company Salary and Wages for Operation and Maintenance	150,539,934	
10			
11	**GRC Electric Transmission O&M Allocation Rate for Wildfire Insurance**	**22.0%**	[Calculated - Line 3/Line 9]

WP-54-FERC

2024 SDG&E FERC Form 1 Page 354 - 355
For Use to Identify 2025 SDG&E Activity Reassignments & Allocations

Line	Classification	Direct Payroll	Clearing Allocation	Total
1	El Prod	12,047,178		
2	El Trans	16,636,733		
3	El Dist	53,863,088		
4	El Cust Accts	12,389,382		
5	El Cust Svc and Info	17,676,364		
6	El Sales	-		
7	El A&G	54,959,505		
8	Maint Prod	2,343,105		
9	Maint Trans	16,475,436		
10	Maint Dist	28,647,136		
11	Maint A&G	1,379,819		
12	**Electric Total**	**216,417,746**	**62,094,683**	**278,512,429**
13	Gas Ops, Prod, Other Supply			
14	Gas Ops, Storage	141,720		
15	Gas Ops, Trans	3,152,345		
16	Gas Ops, Dist	32,418,409		
17	Gas Ops, Cust Accts	15,265,031		
18	Gas Ops, Cust Svc and Info	4,576,987		
19	Gas Ops, Sales	-		
20	Gas Ops, A&G	20,932,599		
21	Gas Maint, Storage	-		
22	Gas Maint, Trans	1,820,031		
23	Gas Maint, Dist	10,686,067		
24	Gas Maint, A&G	585,646		
25	**Gas Total**	**89,578,835**	**23,459,988**	**113,038,823**
26	**Total Operational & Maintenance**	**305,996,581**	**85,554,671**	**391,551,252**
27	Cap Const, Elec Plant	103,873,592	181,315,133	285,188,725
28	Cap Const, Gas Plant	25,262,469	36,987,285	62,249,754
29	**Plant Total**	**129,136,061**	**218,302,418**	**347,438,479**
30	Cap Removal, Elect Plant	11,673,661	16,497,354	28,171,015
31	Cap Removal, Gas Plant	1,780,563	2,486,510	4,267,073
32	**Capital Removal Total**	**13,454,224**	**18,983,864**	**32,438,088**
33	3rd Party Billings, Gas	1,396,880	422,791	1,819,671
34	3rd Party Billings, Electric	4,535,726	1,756,600	6,292,326
35	**3rd party Billing Total**	**5,932,606**	**2,179,391**	**8,111,997**
36	Affiliate Billlings, Gas	-	11,605,716	11,605,716
37	Affiliate Billings, Electric	-	32,809,578	32,809,578
38	**Affiliate Billings Total**	**-**	**44,415,294**	**44,415,294**
39	**Total Labor Stats**	**454,519,472**	**369,435,638**	**823,955,110**

SOUTHERN CALIFORNIA GAS COMPANY
Allocation of Clearing Accounts & Labor Overheads to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Pool	% Capital	Total OH Loaded (2025 $)	PCAT Capital[1] (2025 $)	PCAT O&M and Other[2] (2025 $)
1		(D) = A / C	(C) = A + B	(A)	(B)
2	Warehousing	80.6%	12,422,546	10,016,658	2,405,888
3	Purchasing	48.7%	9,070,352	4,418,352	4,652,000
4	Shops	16.9%	2,056,672	348,411	1,708,261
5	Exempt Material - MPM	73.6%	16,720,620	12,301,019	4,419,601
6	Small Tools	16.8%	14,393,347	2,423,235	11,970,112
7	Variable Pay (ICP)	41.3%	95,792,710	39,610,017	56,182,693
8	PLPD	27.9%	62,573,242	17,482,738	45,090,504
9	Workers' Compensation[3]	30.1%	22,334,056	6,723,402	15,610,654
10	Employee Benefits[3]	30.1%	178,394,013	53,682,024	124,711,989
11	Pension & PBOP[3]	30.1%	88,695,339	26,736,586	61,958,753

Footnotes

[1] Capital includes Special Billable costs.

[2] Other includes Refundable and Affiliate Billing costs.

[3] Average rate for Workers' Comp, Employee Benefits, and Pension & PBOP as they all have the same allocation base to eliminate small variances.

SOUTHERN CALIFORNIA GAS COMPANY
Fleet Reassignments to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Activity	% Capital	Total Fleet (2025 $)	PCAT Capital[1] (2025 $)	PCAT Clearing (2025 $)	PCAT O&M and Other[2] (2025 $)
1		(E) = A / D	(D) = A + B + C	(A)	(B)	(C)
2	Directly Assigned		67,135,356	15,972,707	6,173,397	44,989,253
3	Reassigned Fleet[3]		-	5,813,316	(6,173,397)	360,081
4						
5	Summary Total	**32.5%**	67,135,356	21,786,023	-	45,349,333

Footnotes

[1] Capital includes Special Billable costs.

[2] Other includes Refundable and Affiliate Billing costs.

[3] Clearing costs were reassigned from overhead pools.

SOUTHERN CALIFORNIA GAS COMPANY
Reassignment of A&G Expenses to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Company	A&G Costs Allocated to Capital Jobs (2025 $)	Total A&G Costs Subject to Capitalization (2025 $)	GRC A&G Reassignment to Capital Rate
1		(A)	(B)	(C) = A / B
2	SCG	11,621,975	106,634,219	
3	Sempra Energy	5,699,873	89,967,545	
4	SDG&E	11,655,653	59,020,044	
5				
6	Summary Total	28,977,501	255,621,807	**11.3%**

Notes:
(B) Costs subject to capitalization include FERC 920,921,923